



# Audit Report



OIG-05-010

Audit of the Department of the Treasury's Special-Purpose  
Financial Statements for Fiscal Year 2004

November 18, 2004

Office of  
Inspector General

Department of the Treasury

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OFFICE OF  
INSPECTOR GENERAL

DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

November 18, 2004

MEMORANDUM FOR FAYE McCREARY, DIRECTOR  
FINANCIAL REPORTS DIVISION  
FINANCIAL MANAGEMENT SERVICE

GARY T. ENGEL, DIRECTOR  
FINANCIAL MANAGEMENT AND ASSURANCE  
GOVERNMENT ACCOUNTABILITY OFFICE

DAVID ZAVADA, CHIEF  
FINANCIAL STANDARDS AND GRANTS BRANCH  
OFFICE OF FEDERAL FINANCIAL MANAGEMENT  
OFFICE OF MANAGEMENT AND BUDGET

FROM: William H. Pugh *William H. Pugh*  
Deputy Assistant Inspector General  
for Financial Management and Information  
Technology Audits

SUBJECT: Audit of the Department of the Treasury's  
Special-Purpose Financial Statements for Fiscal  
Year 2004

I am pleased to transmit the attached audited Department of the Treasury (Department) special-purpose financial statements for fiscal year (FY) 2004. We contracted with the independent certified public accounting firm of KPMG LLP to audit the Department's FY 2004 special-purpose financial statements. The contract required that the audit be performed in accordance with generally accepted government auditing standards and Office of Management and Budget's (OMB) Bulletin No. 01-02, Audit Requirements for Federal Financial Statements (Audit Bulletin).

KPMG LLP issued an Independent Auditors' Report on Special-Purpose Financial Statements, which is incorporated in the attachment.

In its audit, KPMG LLP found:

- that the special-purpose financial statements were fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America, and the presentation pursuant to the requirements of the Department of the Treasury's Financial Manual (TFM) Chapter 4700.

- no matters involving internal control over the financial reporting process for the special-purpose financial statements and its operation that are considered material weaknesses, and
- no instances of reportable noncompliance with *TFM Chapter 4700*.

In connection with the contract, we reviewed KPMG LLP's report and related documentation and inquired of its representatives. Our review, as differentiated from an audit in accordance with generally accepted government auditing standards, was not intended to enable us to express, and we do not express, an opinion on the special-purpose financial statements or conclusions about the effectiveness of internal control over the financial reporting process for the special-purpose financial statements; or a conclusion on compliance with *TFM Chapter 4700*. KPMG LLP is responsible for the attached auditors' report dated November 17, 2004 and the conclusions expressed in the report. However, our review disclosed no instances where KPMG LLP did not comply, in all material respects, with generally accepted government auditing standards and the *Audit Bulletin*.

Should you have any questions, please contact me at (202) 927-5400, or a member of your staff may contact Mike Fitzgerald, Director, Financial Audits at (202) 927-5789.

Attachment

**SECTION I –**

**INDEPENDENT AUDITORS' REPORT ON  
SPECIAL-PURPOSE FINANCIAL STATEMENTS**



KPMG LLP  
2001 M Street, NW  
Washington, DC 20036

## **Independent Auditors' Report on Special-Purpose Financial Statements**

Inspector General  
U.S. Department of the Treasury

We have audited the accompanying Closing Package Financial Statement Reports - Balance Sheet as of September 30, 2004, and the related Closing Package Financial Statement Reports - Statement of Net Cost and Statement of Changes in Net Position for the year then ended, and accompanying Financial Report (FR) notes (hereinafter referred to as the special-purpose financial statements) contained in the closing package of the U.S. Department of the Treasury (the Department). We did not audit the amounts included in the special-purpose financial statements related to the gold and silver reserves of the U.S. Government. We also did not audit the amounts or other information included in the special-purpose financial statements related to the financial statements of the Internal Revenue Service (IRS), a component entity of the Department. The gold and silver reserves of the U.S. Government and the financial statements of the IRS were audited by other auditors whose reports have been provided to us. Our opinion on the special-purpose financial statements, insofar as it relates to the fiscal year 2004 amounts included for the gold and silver reserves of the U.S. Government and the fiscal year 2004 amounts and other information included from the financial statements of the IRS, is based solely on the reports of the other auditors. These special-purpose financial statements are the responsibility of the Department's management. Our responsibility is to express an opinion on these special purpose financial statements based on our audit and the reports of the other auditors. We have not audited the fiscal year 2003 comparative data presented in the accompanying special-purpose financial statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Bulletin No. 01-02 *Audit Requirements for Federal Financial Statements*. Those standards and OMB Bulletin No. 01-02 require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall special-purpose financial statement presentation. We believe that our audit, and the reports of the other auditors, provide a reasonable basis for our opinion.

The accompanying special-purpose financial statements have been prepared for the purpose of complying with the requirements of the *U.S. Department of the Treasury's Financial Manual (TFM) Chapter 4700*, as described in Note A, solely for the purpose of providing financial information to the Department and U.S. Government Accountability Office to use in preparing and auditing the *Financial Report of the U.S. Government*, and are not intended to be a complete presentation of the Department's consolidated financial statements. The Department prepared FR Notes Detail Reports Nos. 1 through 20, except for Nos. 12, 13, 16, and 20, which were not applicable to the Department. The Department also added Note A,



*Special-Purpose Financial Statement Requirements*, to disclose other data not contained in the special-purpose financial statements, but which is necessary for full disclosure.

In our opinion, based on our audit and the reports of the other auditors, the special-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Department as of September 30, 2004, and its net cost and changes in net position for the year then ended in conformity with accounting principles generally accepted in the United States of America and the presentation pursuant to the requirements of the *TFM Chapter 4700*.

The accompanying fiscal year 2003 special-purpose financial statements and related data presented in the Other Data Detail Reports throughout the closing package were not audited by us and, accordingly, we do not express an opinion thereon.

The fiscal year 2004 information included in the Other Data Detail Report No. 6 and the information presented in the Trading Partner Summary Reports (GF004F) is presented for the purpose of additional analysis and is not a required part of the special-purpose financial statements, but is supplementary information required by accounting principles generally accepted in the United States of America and the *TFM Chapter 4700*. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of this information. However, we did not audit this information, and accordingly, we express no opinion on it.

The fiscal year 2004 information in the section entitled "Threshold" in FR Notes Detail Reports Nos. 2 through 8, 14 and 18; the information in Other Data Detail Reports Nos. 1 through 4, 17, 18 and 20; and the information not included as GFRS modules of the closing package described in additional Note A, have not been subjected to the auditing procedures applied in the audit of the special-purpose financial statements and, accordingly, we express no opinion on it.

In accordance with *Government Auditing Standards* and OMB Bulletin No. 01-02, we have also issued our report dated November 12, 2004, which presents our opinion on the Department's consolidated financial statements and our, and the other auditors', consideration of the Department's internal control over financial reporting and the results of our, and the other auditors', tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements. That report is an integral part of an audit of the consolidated balance sheet of the Department as of September 30, 2004, and the related consolidated statements of net cost, changes in net position, and financing, the combined statement of budgetary resources, and the statement of custodial activity (collectively referred to as consolidated financial statements) for the year then ended, performed in accordance with *Government Auditing Standards* and OMB Bulletin No. 01-02, and should be read in conjunction with this report in considering the results of our audit of the special-purpose financial statements.

Our audit of the consolidated financial statements of the Department as of and for the year ended September 30, 2004, and the reports of the other auditors, disclosed the following material weakness, other reportable condition, and compliance matters:

**Material Weakness:**

Financial Management and Reporting at the IRS Needs Improvement

**Other Reportable Condition:**

Electronic Data Processing Controls Over Financial Systems at the Financial Management Service Should Be Strengthened



### **Compliance Matters:**

Noncompliance with *Internal Revenue Code* Sections 6159 and 6325

Substantial noncompliance with the *Federal Financial Management Improvement Act of 1996*

In planning and performing our audit of the fiscal year 2004 special-purpose financial statements, we also considered the Department's internal control over the financial reporting process for the special-purpose financial statements and compliance with the *TFM Chapter 4700*. Management is responsible for establishing and maintaining internal control over financial reporting, including required supplementary information and other accompanying information, and for complying with laws, regulations, contracts and grant agreements, including compliance with the *TFM Chapter 4700* requirements.

Our consideration of internal control over the financial reporting process for the special-purpose financial statements would not necessarily disclose all matters in the internal control over financial reporting that might be reportable conditions. Under standards issued by the American Institute of Certified Public Accountants, reportable conditions are matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Department's ability to record, process, summarize, and report financial data consistent with the assertions by management in the special-purpose financial statements. Material weaknesses are reportable conditions in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements, in amounts that would be material in relation to the special-purpose financial statements being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

We found no material weaknesses in internal control over the financial reporting process for the special-purpose financial statements, and our tests of compliance with the *TFM Chapter 4700* requirements disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards* and OMB Bulletin No. 01-02. However, providing opinions on internal control over the financial reporting process for the special-purpose financial statements or on compliance with the *TFM Chapter 4700* requirements were not objectives of our audit of the special-purpose financial statements and, accordingly, we do not express such opinions.

This report is intended solely for the information and use of the Department's management and Office of Inspector General, OMB, and the U.S. Government Accountability Office, in connection with the preparation and audit of the *Financial Report of the U.S. Government*, and is not intended to be and should not be used by anyone other than these specified parties.

**KPMG LLP**

November 17, 2004



**SECTION II –**

**DEPARTMENT OF THE TREASURY'S  
SPECIAL-PURPOSE FINANCIAL STATEMENTS  
FOR FISCAL YEAR 2004**

**U.S Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System**

**GF003-Closing Package Financial Statement Reports**

**Statement:** BALANCE SHEET**Fiscal Year:** 2004**Period:** QTR 4 - YTD**Type:** Single**Reported In:** MILLIONS**Decimal:** ZERO**Entity:** 2000 - Department of the Treasury

Amounts presented as debits and credits(-)

**FY 2004-QTR 4****Assets:****Non-Federal**

Cash and Other Monetary Assets	83,475
Accounts Receivable	91
Loans Receivable	978
Taxes Receivable	20,010
Inventory and Related Property	459
Property, Plant and Equipment	2,745
Other Assets	16,776
<b>Total Non-Federal Assets</b>	<b>124,534</b>

**Federal**

Fund Balance with Treasury	59,946
Investments	0
Accounts Receivable	1,292
Interest Receivable	1,379
Loans Receivable	222,041
Transfers Receivable	0
Benefit Program Contributions Receivable	0
Advances to Others and Prepayments	12
Other Assets (without reciprocals)	7,142,782
<b>Total Federal Assets</b>	<b>7,427,452</b>
<b>Total Assets</b>	<b>7,551,986</b>

**Liabilities****Non-Federal**

Accounts Payable	(511)
Federal Debt Securities Held by the Public	(4,305,302)
Federal Employee and Veteran Benefits Payable	(702)
Environmental and Disposal Liabilities	0
Benefits Due and Payable	0
Loan Guarantee Liabilities	(724)
Other Liabilities	(32,705)
<b>Total Non-Federal Liabilities</b>	<b>(4,339,944)</b>

**Federal**

Accounts Payable	(707)
Debt	(3,055,745)

**U.S Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System**

**GF003-Closing Package Financial Statement Reports**

**Statement:** BALANCE SHEET

**Fiscal Year:** 2004

**Period:** QTR 4 - YTD

**Type:** Single

**Reported In:** MILLIONS

**Decimal:** ZERO

**Entity:** 2000 - Department of the Treasury

Amounts presented as debits and credits(-)

**FY 2004-QTR 4**

Interest Payable	(42,215)
Loans Payable	0
Transfers Payable	0
Benefit Program Contributions Payable	(164)
Advances from Others and Deferred Credits	(46)
Other Liabilities (without reciprocals)	(7)
Total Federal Liabilities	(3,098,884)
Total Liabilities	(7,438,828)
Net Position	(113,158)
Total Liabilities and Net Position	(7,551,986)

**U.S Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System**

**GF003-Closing Package Financial Statement Reports**

**Statement:** STATEMENT OF NET COST**Fiscal Year:** 2004**Period:** QTR 4 - YTD**Type:** Single**Reported In:** MILLIONS**Decimal:** ZERO**Entity:** 2000 - Department of the Treasury

Amounts presented as debits and credits(-)

**FY 2004-QTR 4****Gross Cost:**

Non-Federal Gross Cost	23,874
Interest on Debt Held by the Public	158,320
Total Non-Federal Gross Cost	182,194

**Federal Gross Cost**

Benefit Program Costs Related to Exchange Transactions	1,574
Imputed Costs	714
Benefit Program Costs Related to Nonexchange Transactions	0
Buy/Sell Costs	1,578
Federal Securities Interest Expense Related to Exchange Transactions	163,821
Federal Securities Interest Expense Related to Nonexchange Transactions	0
Borrowing Interest and Other Expenses Related to Exchange Transactions	3,699
Borrowing Interest Expense Related to Nonexchange Transactions	0
Borrowing Losses	0
Other Costs (without reciprocals)	180
Total Federal Gross Cost	171,566

Department Total Gross Cost	353,760
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**Earned Revenue**

Non-Federal Earned Revenue	(3,982)
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**Federal Earned Revenue**

Buy/Sell Revenue	(754)
Federal Securities Interest Revenue (exchange)	0
Benefit Program Revenue (exchange)	0
Borrowings Gains	(78)
Borrowing Interest and Other Revenue (Exchange)	(13,609)
Other Revenue (without reciprocals)	0
Total Federal Earned Revenue	(14,441)
Department Total Earned Revenue	(18,423)

Net Cost	335,337
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**U.S Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System**

**GF003-Closing Package Financial Statement Reports**

**Statement:** STATEMENT OF CHANGES IN NET POSITION      **Fiscal Year:** 2004      **Period:** QTR 4 - YTD  
**Type:** Single      **Reported In:** MILLIONS      **Decimal:** ZERO  
**Entity:** 2000 - Department of the Treasury

Amounts presented as debits and credits(-)

**FY 2004-QTR 4**

Beginning Net Position	(109,358)
Non-Federal Prior Period Adjustments (Not Restated)	0
Federal Prior Period Adjustments (Not Restated)	0
Adjusted Beginning Net Position Balance	(109,358)

**Non-Federal Nonexchange Revenue**

Individual Income Tax and Tax Withholdings	(1,465,178)
Corporation Income Taxes	(183,812)
Unemployment Taxes	(6,589)
Excise Taxes	(68,682)
Estate and Gift Taxes	(24,797)
Custom Duties	0
Other Taxes and Receipts	(26,074)
Miscellaneous Earned Revenue	0
Total Non-Federal Nonexchange Revenue	(1,775,132)

**Federal Nonexchange Revenue**

Federal Securities Interest Revenues	0
Federal Borrowings-Interest Revenue	0
Other taxes and receipts	0
Benefit Program Revenue (nonexchange)	0
Total Federal Nonexchange Revenue	0

**Budgetary Financing Sources:**

Appropriations Received	(347,808)
Unexpended Appropriations transferred in	(280)
Unexpended Appropriations transferred out	66
Other Adjustments (recissions, etc.)	400
Appropriations Used	0
Appropriation transfers in	0
Appropriation transfers out	42
Other Financing Sources	1,784,251
Total Budgetary Financing Sources	1,436,671

**Other Financing Sources:**

Transfers-in Without Reimbursement	(45)
Transfers-out Without Reimbursement	83

**U.S Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System**

**GF003-Closing Package Financial Statement Reports**

<b>Statement:</b> STATEMENT OF CHANGES IN NET POSITION	<b>Fiscal Year:</b> 2004	<b>Period:</b> QTR 4 - YTD
<b>Type:</b> Single	<b>Reported In:</b> MILLIONS	<b>Decimal:</b> ZERO
<b>Entity:</b> 2000 - Department of the Treasury		

Amounts presented as debits and credits(-)

**FY 2004-QTR 4**

Imputed Financing Source	(714)
Total Other Financing Sources	(676)
Net Cost of Operations	335,337
Ending Net Position Balance	(113,158)

U.S. Department of the Treasury  
Government Financial Reporting System  
Additional Note to the Special Purpose Financial Statements  
Entity – 2000 Department of the Treasury

Note A – Special-Purpose Financial Statement Requirements

The *Budget and Accounting Procedures Act of 1950* allows the Secretary of the Treasury to stipulate the format and requirements of executive agencies to furnish financial and operational information to the President and the Congress to comply with the *Government Management Reform Act of 1994* (GMRA), which requires the Secretary of the Treasury to prepare and submit annual audited financial statements of the executive branch. The Secretary of the Treasury developed guidance in the U.S. Department of Treasury's Financial Manual (TFM) Volume I, Part 2, Chapter 4700 to provide agencies with instructions to meet the requirements of GMRA. The TFM Chapter 4700 requires agencies to:

1. Reclassify all items and amounts on the audited consolidated, department-level balance sheet, statements of net cost, changes in net position/income statement and custodial activity, if applicable, to the special-purpose financial statements;
2. Disclose special-purpose financial statement line item amounts identified as Federal by trading partner and amount (amounts should be net of intra-agency and intra-departmental eliminations);
3. Disclose notes required by the special-purpose financial statement line items and other notes required in the *Financial Report of the U.S. Government*; and
4. Disclose other data not contained in the primary *Financial Report of the U. S. Government* financial statements and notes required to meet requirements of accounting principles generally accepted in the United States of America.

The TFM Chapter 4700 requires agencies to use the Governmentwide Financial Report System (GFRS) to input the above information. For purposes of the special-purpose financial statements, the Closing Package is comprised of the following GFRS Modules:

1. Audited Financial Statement (GF002)
2. Reclassification (GF003)
3. Intragovernmental Transactions Trading Partners (GF004)
4. FR Notes (GF006)
5. Other FR Data (GF007)

U.S. Department of the Treasury  
Financial Management Service  
Government Financial Report System  
GF006 - FR Notes Detail Report

Note: 01	Summary of Significant Accounting Policies		Fiscal Year: 2004	Period: Q4YTD
Entity: 2000	Department of the Treasury			
Status: Complete				

Tab: Line Item Notes				
Closing Package Line Description		Acct Type	Rounding Method: Millions	
NONE			0	Decimal: Zero
Line No Line Description		Variance		

Tab: Other Notes Info.				
Section: A	Section Name: Related Information		Rounding Method: Millions	
Line Description		2004 - Q4YTD	2003 - Q4YTD	Line NB Attributes Dollars Debit
1	Treasury securities held by the public owned by the Federal Reserve Bank (FRB)	4,307,345	3,924,090	36,846
			3,887,244	
2	FRB earnings on Treasury securities, that exceeds the statutory amount.	19,652	21,878	0
			21,878	

Tab: Text Data	
Line No	Question Answer



**U.S. Department of the Treasury**  
**Financial Management Service**  
**Government Financial Report System**  
**GF006 - FR Notes Detail Report**

<b>Note:</b> 01	Summary of Significant Accounting Policies	<b>Fiscal Year:</b> 2004	<b>Period:</b> Q4YTD
<b>Entity:</b> 2000	Department of the Treasury		
<b>Status:</b> Complete			
<b>Tab: Text Data</b>			
<b>Line No</b>	<b>Question</b>	<b>Answer</b>	
1	Describe any significant events that occurred after the agency audited financial statements were issued.	<p>The current statutory Debt limit is \$7.384 trillion. On October 14, 2004, the Treasury had to begin suspending investments in the Government Securities Investment Fund ("G Fund") of the Federal Employees Retirement System in order to avoid breaching the statutory limit. The statute governing G-Fund investments explicitly authorizes the Secretary to suspend investments of the G-Fund for such purpose. G-Fund beneficiaries are fully protected and will suffer no adverse consequences from this action. The statute ensures that once the Secretary of the Treasury can make the G-Fund whole without exceeding the public debt limit, he is to do so. Under the governing law in this case, the G-Fund will receive complete restoration of all funds temporarily affected by this necessary action, including full and automatic restoration of any interest that would have been credited to the Fund.</p> <p>In his October 14, 2004 letter to Congress, Secretary Snow stated that based on current projections all of the Government's previously used prudent and legal actions to avoid breaching the debt ceiling would be exhausted by mid-November.</p>	

**U.S. Department of the Treasury  
Financial Management Service  
Government Financial Report System  
GF006 - FR Notes Detail Report**

<b>Note:</b> 02	Cash and Other Monetary Assets:	<b>Fiscal Year:</b> 2004	<b>Period:</b> Q4YTD
<b>Entity:</b> 2000	Department of the Treasury		
<b>Status:</b> Complete			

**Tab: Line Item Notes**

Closing Package Line Description		Acct	Rounding Method: Millions	
Line No	Line Description	NB Type	2004 - Q4YTD	2003 - Q4YTD
	Cash and Other Monetary Assets	D A	83,475	107,972
		Variance	0	0
			Decimal: Zero	
			Line Item Changes	
1	Operating Cash		50,829	0
2	Other Cash		329	0
3	International monetary assets		45,766	0
4	Gold		10,933	0
5	Domestic monetary assets		115	0
	Total		107,972	0

**Threshold**

Line Description	Question	Answer
Line Item Notes - Other Cash (2004 - Q4YTD)	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and prior fiscal year	Other cash consists of \$134 million held by the Treasury International Programs, \$84 million held by Treasury tax collecting entities (IRS and TTB), seized cash of \$45 million, undeposited collections of \$8 million and \$3 million in imprest funds. Fluctuations are normal.
Line Item Notes - International monetary assets (2004 - Q4YTD)	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and prior fiscal year	The fluctuation relates to Exchange Stabilization Fund (ESF) SDR holdings and the U.S. Reserve Position in the International Monetary Fund. Fluctuations are normal. Refer to Department PAR Notes 3 & 5
Line Item Notes - Domestic monetary assets (2004 - Q4YTD)	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and prior fiscal year	The amount included in domestic monetary assets was reported by IRS Custodial Revenue. See IRS standalone financial statements note 3. It appears that IRS made SGL reclassifications between FY 03 and FY04. IRS's custodial assets include imprest fund cash (\$3M) and, primarily, voluntary deposits from taxpayers pending application of funds to unpaid tax assessments. If this fluctuation is material to the FR, the Department will investigate further with IRS.

U.S. Department of the Treasury  
Financial Management Service  
Government Financial Report System  
GF006 - FR Notes Detail Report

Note: 02		Cash and Other Monetary Assets:		Fiscal Year: 2004		Period: Q4YTD	
Entity: 2000		Department of the Treasury					
Status: Complete							
Tab: Other Notes Info.							
Section: A		Section Name: Other Related Information		Rounding Method: Millions		Decimal: Zero	
Line No	Line Description	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Compensating balances included in other cash	0	7,200	7,200	0	Dollars	Debit
2	Time deposit invested in nonmarketable Depository Compensation Securities	0	14,991	14,900	91	Dollars	Debit
3	IMF Letter of Credit - available balance	34,995	28,916	28,916	0	Dollars	Debit
4	Reserve Position in the IMF	19,442	24,072	24,072	0	Dollars	Debit
5	SDR Holdings-Exchange Stabilization Fund	12,824	12,093	12,093	0	Dollars	Debit
6	SDR Certificates outstanding with the FRB	2,200	2,200	2,200	0	Dollars	Debit
7	Interest bearing liability to the IMF for SDR Allocations	7,197	7,005	7,000	5	Dollars	Debit
8	Market value of 1 fine troy ounce of gold	416	388	388	0	Dollars	Debit
9	Gold certificates	10,924	10,924	10,924	0	Dollars	Debit

U.S. Department of the Treasury  
Financial Management Service  
Government Financial Report System  
GF006 - FR Notes Detail Report

Note: 02	Cash and Other Monetary Assets:	Fiscal Year: 2004	Period: Q4YTD
Entity: 2000	Department of the Treasury		
Status: Complete			

Tab: Other Notes Info.				
Section: B		Section Name: Gold		
Line No	Line Description	2004 - Q4YTD	2003 - Q4YTD	Line Item Changes
1	Number of fine troy ounces of gold		258,713,310.0000	Line Attributes Units N/A
2	Statutory price of 1 fine troy ounce of gold		42.2222	Units N/A
Tab: Text Data				
Line No	Question	Answer		
1	Describe the nature of the amount in the line item "other cash".	Other cash consists of \$134 million held by the Treasury International Programs, \$84 million held by Treasury tax collecting entities (IRS and TTB), seized cash of \$45 million, undeposited collections of \$8 million and \$3 million in imprest funds.		

**U.S. Department of the Treasury  
Financial Management Service  
Government Financial Report System  
GF006 - FR Notes Detail Report**

<b>Note:</b> 03	Accounts Receivable	<b>Fiscal Year:</b> 2004	<b>Period:</b> Q4YTD
<b>Entity:</b> 2000	Department of the Treasury		
<b>Status:</b> Complete			

**Tab: Line Item Notes**

Closing Package Line Description		Acct	NB		2004 - Q4YTD	2003 - Q4YTD	Rounding Method: Millions	
Accounts Receivable			D	A	91	96	Decimal: Zero	
		Variance			0	0		
Line No	Line Description	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes			
1	Accounts receivable, gross	91	98	98	0			
2	Related interest receivable	1			0			
3	Penalties, fines, and administrative fees receivable	2	1	1	0			
4	Less: allowance for loss on accounts receivable	-2	-3	-3	0			
5	Less: allowance for loss on interest receivable							
6	Less: allowance for loss on penalties, fines, and admin. fees rec.	-1			0			
Total		91	96	96	0			

**Threshold**

Line Description	Question	Answer
Line Item Notes - Penalties, fines, and administrative fees receivable (2004 - Q4YTD)	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and prior fiscal year	Using a percentage as a measure the difference is material. As a dollar difference the amount is immaterial. The Department will obtain additional information if it is determined to be necessary.

U.S. Department of the Treasury  
Financial Management Service  
Government Financial Report System  
GF006 - FR Notes Detail Report

Note: 03	Accounts Receivable	Fiscal Year: 2004	Period: Q4YTD
Entity: 2000	Department of the Treasury		
Status: Complete			

Tab: Other Notes Info.

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Tab: Text Data

Line No	Question	Answer
1	Describe the method(s) used to calculate the allowances.	Allowances are calculated differently at each bureau and they are also dependent on the nature of the balances: Aging analysis OMB Circular A129

**U.S. Department of the Treasury**  
**Financial Management Service**  
**Government Financial Report System**  
**GF006 - FR Notes Detail Report**

**Note:** 04A      Direct Loans and Loan Guarantees:      **Fiscal Year:** 2004      **Period:** Q4YTD  
**Entity:** 2000      Department of the Treasury  
**Status:** Complete

Tab: Line Item Notes									
Closing Package Line Description				Acct		Rounding Method: Millions			
Loans Receivable				NB	Type	2003 - Q4YTD	2004 - Q4YTD	Decimal: Zero	
				D	A	978	1,190		
Variance						0	0		
Line No	Line Description	CY: Face Value of Loans Outstanding	CY: Long-Term Cost of Loans	CY: Net Loans Receivable	PY: Face Value of Loans Outstanding	PY: Long-Term Cost of Loans	PY: Net Loans		
10	Agricultural Credit Insurance Fund	57		36	54	-22	32		
13	Community Development Financial Institutions								
14	National Consumer Cooperative Bank	130	1	131	183	3	186		
15	OASIA - Foreign Loans	600	211	811	689	283	972		
16									
17	Other Direct Loans								
Total		787	191	978	926	264	1,190		





**U.S. Department of the Treasury**  
**Financial Management Service**  
**Government Financial Report System**  
**GF006 - FR Notes Detail Report**

**Note:** 04A Direct Loans and Loan Guarantees:

**Entity:** 2000 Department of the Treasury

**Status:** Complete

**Fiscal Year:** 2004

**Period:** Q4YTD

**Tab: Other Notes Info.**

<b>Section: B</b>	<b>Section Name:</b>	<b>Reconciliation Schedule for Subsidy Cost Allowance</b>	<b>Rounding Method:</b>	<b>Millions</b>	<b>Decimal:</b>	<b>Zero</b>
		Balance - Direct Loans				
9	Foreclosed property acquired	0		0		Dollars Debit
10	Loans written off	0		0		Dollars Debit
11	Subsidy allowance amortization	-1		-1		Dollars Debit
12	Other	0		0		Dollars Debit
13	Ending balance of the subsidy cost allowance before reestimates	22		21		Dollars Debit
14	Interest rate reestimate	0		0		Dollars Debit
15	Technical/default reestimate	-1		0		Dollars Debit
16	Total of the above reestimate components	-1		0		Dollars Debit
17	Ending balance of the subsidy cost allowance	21		21		Dollars Debit
<b>Threshold</b>						
<b>Line Description</b>	<b>Question</b>	<b>Answer</b>				
Other Notes Info - Beginning balance of the subsidy cost allowance (2004 - Q4YTD)	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and prior fiscal year	Loans disbursed during FY 03				
Other Notes Info - Default costs (net of operations) (2004 - Q4YTD)	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and prior fiscal year	This appears to be immaterial in dollar terms. We will ask CDFI for additional information if needed				

**U.S. Department of the Treasury  
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<b>Note:</b> 04A	Direct Loans and Loan Guarantees:	<b>Fiscal Year:</b> 2004	<b>Period:</b> Q4YTD
<b>Entity:</b> 2000	Department of the Treasury		
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

Section: C		Section Name: Subsidy Rates for Direct Loans							
Line No	Line Description	CY Interest	PY Interest	CY Defaults	PY Defaults	CY Fees and other collections	PY Fees and other collections	Line Attributes	NB
13	CDFI	15.0000	21.0000	18.0000	13.0000			Percent	N/A
14	NCB							Percent	N/A
15	OASIA							Percent	N/A
16								Percent	N/A
17	Other Subsidy Rates for Direct Loans							Percent	N/A
Line No	Line Description	CY Other	PY Other	CY Total	PY Total	CY Loan Modification	PY Loan Modification	Line Attributes	NB
13	CDFI							Percent	N/A
14	NCB							Percent	N/A
15	OASIA							Percent	N/A
16								Percent	N/A
17	Other Subsidy Rates for Direct Loans							Percent	N/A
Section: D		Section Name: Foreclosed assets- Number of units (SFFAS No. 3, par. 91) No Data Flag: YES							
Line No	Line Description	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes	Line Attributes	NB		
1	Number of properties in the foreclosure process					Units	N/A		
2	Number of properties held					Units	N/A		
3	Average holding period for properties held					Units	N/A		

**U.S. Department of the Treasury  
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<b>Note:</b> 04A	Direct Loans and Loan Guarantees:	<b>Fiscal Year:</b> 2004	<b>Period:</b> Q4YTD
<b>Entity:</b> 2000	Department of the Treasury		
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

Section: E	Section Name: Foreclosed Assets- Balances (SFFAS No. 3, par. 91)	No Data Flag: YES	Rounding Method: User-Defined	Decimal: User-Defined			
Line No	Line Description	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Balances for property held Pre 1992					Dollars	Debit
2	Balances for property held Post 1991					Dollars	Debit

**Tab: Text Data**

Line No	Question	Answer
1	Basis for recognizing a gain or loss	No gain or losses were recorded
2	Nature of modifications	None
3	Restrictions on the use/disposal of foreclosed property	No Foreclosed Property
4	Valuation basis for foreclosed property	No Foreclosed Property
5	Changes from prior year's accounting method, if any	None
6	For significant fluctuations in subsidy rates, provide analysis that explains the underlying causes for the fluctuations (SFFAS No. 18, par. 11)	None
7	For significant and measurable effect on subsidy rates, subsidy expenses and subsidy reestimates provide explanation of events and changes in economic conditions, other risk factors, legislation, credit policies and subsidy estimation methodologies a	None
8	For changes in legislation or credit policies include changes in borrowers' eligibility, the levels of fees or interest rates charges to borrowers, the maturity of loan terms, and the percentage of a private loan (SFFAS No. 18, par.11).	None
9	For changes whose effects are not measurable at the reporting date provide a disclosure that includes events and changes at the reporting date that have occurred and are more likely than not to have a significant impact (SFFAS No. 18, par.11)	None

**U.S. Department of the Treasury  
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Fiscal Year: 2004 Period: Q4YTD

Note: 04B Loan Guarantees

Entity: 2000 Department of the Treasury

Status: Complete

**Tab: Line Item Notes**

Closing Package Line Description		Acct	Rounding Method: Millions	
Loan Guarantee Liabilities		NB Type	2003 - Q4YTD	2004 - Q4YTD
		C L	353	724
		Variance	0	0
Line No	Line Description	2003 - Q4YTD	Previously Rptd	Line Item Changes
13	Air Transportation Stabilization Board	724	353	0
14				
15				
16				
17	Other Loan Guarantees			
Total			-353	0

**Threshold****Line Description**

Line Item Notes - Air Transportation Stabilization Board (2004 - Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.

**Question****Answer**

Technical/Default restiminate change reflects bankruptcies filed by various air carriers during FY 2004.

**Tab: Other Notes Info.**

Section: A		Section Name: Other Related Information		Rounding Method: Millions		Decimal: Zero	
Line No	Line Description	CY Face Value of Loans Outstanding	PY Face Value of Loans Outstanding	CY Amount Guaranteed by the Government	PY Amount Guaranteed by the Government	PY Loans Disbursed	NB
13	Air Transportation Stabilization Board	1,255	1,646	1,122	1,473	30	Credit
14						1,218	Dollars
15							Credit
16							Dollars
17	Other Loan Guarantees						Credit

**Threshold****Line Description**

Other Notes Info - Air Transportation Stabilization Board (CY Face Value of Loans Outstanding)

**Question**

Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and prior fiscal year

**Answer**

The ATSB was authorized to issue up to \$10B in loan guarantees through September 30, 2004. Declining guarantees reflect the termination of the program. See Department PAR Note 15.

Other Notes Info - Air Transportation Stabilization Board (CY Amount Guaranteed by the Government)

The ATSB was authorized to issue up to \$10B in loan guarantees through September 30, 2004. Declining guarantees reflect the termination of the program. See Department PAR Note 15

**U.S. Department of the Treasury  
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<b>Note:</b> 04B	Loan Guarantees	<b>Fiscal Year:</b> 2004	<b>Period:</b> Q4YTD
<b>Entity:</b> 2000	Department of the Treasury		
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

Section: A	Section Name: Other Related Information	Rounding Method: Millions	Decimal: Zero
<b>Threshold</b>			
<b>Line Description</b> Other Notes Info - Air Transportation Stabilization Board (CY Loans Disbursed)	<b>Question</b> Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.	<b>Answer</b> The ATSB was authorized to issue up to \$10B in loan guarantees through September 30, 2004. Declining guarantees reflect the termination of the program. See Department PAR Note 15	

Section: B	Section Name: Reconciliation of Loan Guarantee Liability Balances	Rounding Method: Millions			Decimal: Zero		
Line No	Line Description	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Beginning balance of the loan guarantee liability	353	319	319	0	Dollars	Credit
2	Interest supplement costs					Dollars	Debit
3	Default costs (net of recoveries)					Dollars	Debit
4	Fees and other collections					Dollars	Credit
5	Other subsidy costs	-2	180		180	Dollars	Debit
6	Total of the above subsidy expense components	351	499	319	180	Dollars	Debit
7	Loan guarantee modifications	-39	-5	-5	0	Dollars	Credit
8	Fees received	68	61	61	0	Dollars	Credit
9	Interest supplements paid					Dollars	Debit
10	Foreclosed property and loans acquired					Dollars	Debit
11	Claim payments to lenders			15		Dollars	Debit

**U.S. Department of the Treasury  
Financial Management Service  
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Note: 04B		Loan Guarantees		Fiscal Year: 2004		Period: Q4YTD	
Entity: 2000		Department of the Treasury					
Status: Complete							
Tab: Other Notes Info.							
Section: B	Section Name: Reconciliation of Loan Guarantee Liability Balances			Rounding Method: Millions	Decimal: Zero		
12 Interest accumulation on the liability balance	14	15	15		Dollars	Debit	
13 Other Loan Guarantees			180		Dollars	Debit	
14 Ending balance of the loan guarantee before reestimates			570		Dollars	Credit	
15 Interest rate reestimate	0	2		2	Dollars	Debit	
16 Technical/default reestimate	330	-219		-2	Dollars	Debit	
17 Total of the above reestimate components			-217		Dollars	Debit	
18 Ending balance of loan guarantee liability	724	353		353	Dollars	Debit	
Threshold							
Line Description		Question		Answer			
Other Notes Info - Total of the above subsidy expense components (2004 - Q4YTD)		Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.		The table was not completed correctly in the previous submission.			
Other Notes Info - Technical/default reestimate (2004 - Q4YTD)		Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.		In FY 2004 one air carrier repaid its loan in full and ATSB guaranteed the loan of one additional carrier. As of September 30, 2004, one carrier filed for bankruptcy and, under the terms of the loan agreement, the lender filed a notice of default, indicating an intention to make a demand for payment from the ATSB. As of the date of the Department's financial statements, no demand for payment has been made and ATSB does not believe a demand for payment is likely. If a demand for payment is made, the guaranteed amount outstanding as of September 30, 2004, is \$646 million. See explanation for technical/default reestimate.			
Other Notes Info - Ending balance of loan guarantee liability (2004 - Q4YTD)		Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.					

**U.S. Department of the Treasury  
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GF006 - FR Notes Detail Report**

Fiscal Year: 2004      Period: Q4YTD

Note: 04B      Loan Guarantees

Entity: 2000      Department of the Treasury

Status: Complete

**Tab: Other Notes Info.**

Section: C		Section Name: Subsidy Rates for Loan Guarantees		No Data Flag: YES					
Line No	Line Description	CY Interest Supplements	PY Interest Supplements	CY Defaults	PY Defaults	CY Fees and other collections	PY Fees and other collections	Line Attributes	NB
13	Air Transportation Safety Board							Percent	N/A
14								Percent	N/A
15								Percent	N/A
16								Percent	N/A
17								Percent	N/A
Line No	Line Description	CY Other	PY Other	CY Total	PY Total			Line Attributes	NB
13	Air Transportation Safety Board							Percent	N/A
14								Percent	N/A
15								Percent	N/A
16								Percent	N/A
17								Percent	N/A
Section: D		Section Name: Foreclosed Assets - Units		No Data Flag: YES					
Line No	Line Description	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes	Line Attributes	NB		
1	Number of properties in the foreclosure process					Units	N/A		
2	Number of properties held					Units	N/A		
3	Average holding period for properties held					Units	N/A		

**U.S. Department of the Treasury**  
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**GF006 - FR Notes Detail Report**

Fiscal Year: 2004 Period: Q4YTD

Note: 04B Loan Guarantees  
 Entity: 2000 Department of the Treasury  
 Status: Complete

**Tab: Other Notes Info.**

Section: E	Section Name: Foreclosed Assets - Balances	No Data Flag: YES	Rounding Method: User-Defined	Decimal: User-Defined			
Line No	Line Description	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Balances for property held Pre 1992					Dollars	Debit
2	Balances for property held Post 1991					Dollars	Debit

**Tab: Text Data**

Line No	Question	Answer
1	Describe the restrictions on the use/disposal of foreclosed property.	No known restrictions.
2	Describe the valuation basis for foreclosed property.	The Department did not have any foreclosed property at 9-30-2004.
3	Disclose any changes from prior year's accounting method for foreclosed assets.	N/A
4	Provide an analysis that explains the underlying causes for the significant fluctuations in subsidy rates.	Each air carrier has material cash flows that are not considered appropriate to average with those of other carriers, with the result that each guarantee has its own subsidy rate. The fluctuations in subsidy rates for the respective carriers depend upon several risk categories that include current credit ratings and default rates. Other factors that may reflect rate changes/differences include differences in loan terms (modifications, prepayments, etc.), appraised collateral/liquidation values, interest payments, outstanding balances, and other economic, legal and financial conditions specific to each individual air carrier.
5	Provide an explanation of events and changes in economic conditions, other risk factors, legislation, credit policies and subsidy estimation methodologies and assumptions for significant and measurable effect on subsidy rates, subsidy expenses and su	The subsidy amount is calculated using a methodology prescribed by OMB. As of September 30, 2004, one carrier filed for bankruptcy and under the terms of the loan agreement, the lender filed a notice of default, indicating an intention to demand payment from the ATSB. As of this date of the Department's financial statements, no demand for payment has been made and ATSB does not believe a demand for payment is likely. If a demand for payment is made, the guaranteed amount outstanding as of September 30, 2004 is \$646 million.
6	Provide the changes in borrowers' eligibility, the levels of fees or interest rate charges to borrowers, the maturity of loan terms, and the percentage of a private loan for changes in legislation or credit policies (SFFAS No. 18, par. 11)	On December 22, 2003, one carrier repaid its loan in full which thus cancelled out future fees and interest rate charges to the borrower.
7	Provide a disclosure that includes events and changes at the reporting date that have occurred and are more likely than not to have a significant impact for changes whose effects are not measurable at the reporting date. (SFFAS No. 18, par. 11)	See 5 above. At September 30, 2004, ATSB was in contact with a second carrier regarding a potential bankruptcy filing. The guaranteed amount outstanding, as of September 30, 2004, was approximately \$124 million. The overall economic climate for the airline industry has not improved and has, in fact, worsened since September 11, 2001. Excess capacity, high fuel prices, which continue to escalate, and declining fares have impacted the airline industry as a whole.



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Fiscal Year: 2004 Period: Q4YTD

Note: 05 Taxes Receivable  
Entity: 2000 Department of the Treasury  
Status: Complete

**Tab: Line Item Notes**

Closing Package Line Description		Acct	NB		2004 - Q4YTD	2003 - Q4YTD	Rounding Method: Millions	
Taxes Receivable		Type	D	A	20,010	20,006	Decimal: Zero	
		Variance			0	0		
Line No	Line Description	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes			
1	Gross taxes receivable	89,166	89,019	89,019	0			
2	Allowance for doubtful accounts	-69,156	-69,013	-69,013	0			
Total		20,010	20,006	20,006	0			

**Tab: Other Notes Info.**

Section: A	Section Name: Other Related Information		Rounding Method: Millions	Decimal: Zero
Line No	Line Description	2004 - Q4YTD	2003 - Q4YTD	Line Attributes NB Dollars Debit
1	Interest on uncollectible accounts (SFFAS No. 1, par 55)	25	2	
<b>Threshold</b>				
<b>Line Description</b>		<b>Question</b>		<b>Answer</b>
Other Notes Info - Interest on uncollectible accounts (SFFAS No. 1, par 55) (2004 - Q4YTD)		Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.		The amounts were reported by the Alcohol, Tobacco Tax and Trade Bureau (TTB). It assumed the revenue functions of ATF during FY 2003. It does not appear that this variance is material to the FR in dollar terms. If additional information is required for the FR, the Department will request it from TTB.

**Tab: Text Data**

Line No	Question	Answer
---------	----------	--------

**U.S. Department of the Treasury  
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Note: 05		Taxes Receivable	Fiscal Year: 2004		Period: Q4YTD
Entity: 2000		Department of the Treasury			
Status: Complete					
Tab: Text Data					
Line No	Question	Answer			
1	Provide the disclosures relating to factors affecting collectibility and timing of taxes receivable and the amount involved (SFFAS No. 7, par. 5.1.)	Taxes Receivable consist of unpaid assessments (taxes and associated penalties and interest) due from taxpayer for which the Internal Revenue Service can support the existence of a receivable through taxpayer agreement, such as filing of a tax return without sufficient payment, or a court ruling in favor of the Internal Revenue Service. Factors affecting the collectibility of the taxes receivable include taxpayers' bankruptcy, insolvency, or death. Other factors include Write-offs and Offers-in-Compromise. While taxes receivable fluctuate between \$110 to \$115 billion, the potential for collection remains relatively constant between \$18B plus or minus \$22B.			
2	Provide and describe the method(s) used to calculate the allowance.	TTB - Offers in compromise affect collectibility. IRS standalone financial statements Note 5 - "It is based on projections of collectibility from a statistically sample of taxes receivable. An allowance for doubtful accounts of \$69B was established in both FY 2004 and FY 2003. TTB - Aging of receivables reviewed, individual account analysis, analysis of offers in compromise, and analysis of collections and projections of collections in future periods.			

Fiscal Year: 2004  
Period: Q4YTD

**Note: 06** Inventories and Related Property

**Entity:** 2000  
**Department of the Treasury**

**Status:** Complete

Tab: Line Item Notes

Closing Package Line Description									
Inventory and Related Property									
Line No	Line Description	2003 - Q4YTD		2004 - Q4YTD		2003 - Q4YTD		2004 - Q4YTD	
		NB	Acct Type	Previously Rptd	Line Item Changes	NB	Acct Type	Previously Rptd	Line Item Changes
1	Inventory purchased for sale								
2	Inventory held in reserve for future sale to the public								
3	Inventory held for repair								
4	Inventory - excess, obsolete, and unserviceable								
5	Operating materials and supplies held for use	14		15		15		0	
6	Operating materials and supplies held in reserve for future use	21		22		21		1	
7	Operating materials and supplies excess, obsolete, and unserviceable								
8	Stockpile materials								
9	Stockpile materials held for sale								
10	Forfeited property	46		35		24		11	
11	Other related property	387		381		393		-12	
12	Total allowance for inventories and related property	-9		-14		-14		0	
Total		459		439		439		0	

### Threshold

Line Description

Line Item Notes - Forfeited property (2004 - Q4YTD)

### Question

Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.

**Answer**

The amount of forfeited property held by the Treasury Forfeiture Fund varies at every year end. The amount of the variance is greater than 10% but it appears to be immaterial in dollar terms. We will obtain additional information from TFF if needed for the FR.

**U.S. Department of the Treasury  
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<b>Note:</b> 06	Inventories and Related Property	<b>Fiscal Year:</b> 2004	<b>Period:</b> Q4YTD
<b>Entity:</b> 2000	Department of the Treasury		
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

Section: A		Section Name: Inventory - Other Information		Rounding Method: Millions		Decimal: Zero	
Line No	Line Description	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Difference between stockpile material carrying amount and estimated selling price					Dollars	Debit
2	Difference between excess, obsolete, or unserviceable material carrying amount and estimated selling price					Dollars	Debit
3	Amount of inventory revalued by holding gains and losses					Dollars	Debit
4	Seized property	867	676	279	397	Dollars	Debit
Threshold							
Line Description							
Other Notes Info - Seized property (2004 - Q4YTD)							
Question							
Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.							
Answer							
Note the seized property balances include seized cash that is invested in Treasury securities and eliminated in the Department's consolidation (\$329M 9/30/04 and \$334M 9/30/03). The variance is the result of higher seizures and lower disposals during FY 2004.							

Section: B		Section Name: Seized Property: Analysis of change in dollar value		Rounding Method: Millions		Decimal: Zero	
Line No	Line Description	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Beginning of year	676	617	238	379	Dollars	Debit
2	Seized during the year	857	759	459	300	Dollars	Debit
3	Disposed of during the year	-666	-700	221	-921	Dollars	Debit

**U.S. Department of the Treasury**  
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<b>Note:</b> 06	Inventories and Related Property	Fiscal Year: 2004	Period: Q4YTD
<b>Entity:</b> 2000	Department of the Treasury		
<b>Status:</b> Complete			

  

<b>Tab: Other Notes Info.</b>																																			
<b>Section:</b> B	<b>Section Name:</b> Seized Property: Analysis of change in dollar value	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero																																
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"><b>Threshold</b></td> <td style="width: 30%;"></td> <td style="width: 40%;"></td> </tr> <tr> <td><b>Line Description</b></td> <td><b>Question</b></td> <td><b>Answer</b></td> </tr> <tr> <td>Other Notes Info - Seized during the year (2004 - Q4YTD)</td> <td>Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.</td> <td>The difference is greater than 10%. However, the difference does not appear to be material in terms of dollars. Fluctuations are normal.</td> </tr> </table>				<b>Threshold</b>			<b>Line Description</b>	<b>Question</b>	<b>Answer</b>	Other Notes Info - Seized during the year (2004 - Q4YTD)	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.	The difference is greater than 10%. However, the difference does not appear to be material in terms of dollars. Fluctuations are normal.																							
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<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Section:</b> C</td> <td style="width: 35%;"><b>Section Name:</b> Seized property: Number of seized property</td> <td style="width: 15%;"></td> <td style="width: 35%;"></td> </tr> <tr> <td><b>Line</b></td> <td><b>2004 - Q4YTD</b></td> <td><b>2003 - Q4YTD</b></td> <td><b>Line Item Changes</b></td> </tr> <tr> <td><b>No</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>1 Beginning of year</td> <td>12,235.0000</td> <td>11,564.0000</td> <td>.0000</td> </tr> <tr> <td>2 Seized during the year</td> <td>54,917.0000</td> <td>23,977.0000</td> <td>.0000</td> </tr> <tr> <td>3 Disposed of during the year</td> <td>42,475.0000</td> <td>23,306.0000</td> <td>.0000</td> </tr> <tr> <td></td> <td></td> <td></td> <td>N/A</td> </tr> <tr> <td></td> <td></td> <td></td> <td>N/A</td> </tr> </table>				<b>Section:</b> C	<b>Section Name:</b> Seized property: Number of seized property			<b>Line</b>	<b>2004 - Q4YTD</b>	<b>2003 - Q4YTD</b>	<b>Line Item Changes</b>	<b>No</b>				1 Beginning of year	12,235.0000	11,564.0000	.0000	2 Seized during the year	54,917.0000	23,977.0000	.0000	3 Disposed of during the year	42,475.0000	23,306.0000	.0000				N/A				N/A
<b>Section:</b> C	<b>Section Name:</b> Seized property: Number of seized property																																		
<b>Line</b>	<b>2004 - Q4YTD</b>	<b>2003 - Q4YTD</b>	<b>Line Item Changes</b>																																
<b>No</b>																																			
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			N/A																																
			N/A																																
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"><b>Threshold</b></td> <td style="width: 30%;"></td> <td style="width: 40%;"></td> </tr> <tr> <td><b>Line Description</b></td> <td><b>Question</b></td> <td><b>Answer</b></td> </tr> <tr> <td>Other Notes Info - Seized during the year (2004 - Q4YTD)</td> <td>Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.</td> <td>Units of forfeited property are not uniform (e.g., guns, automobiles, homes, etc.). An explanation for the overall change in number of units seized is not relevant.</td> </tr> <tr> <td>Other Notes Info - Disposed of during the year (2004 - Q4YTD)</td> <td>Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.</td> <td>Units of forfeited property are not uniform (e.g., guns, automobiles, homes, etc.). An explanation for the overall change in number of units disposed of during the year is not relevant.</td> </tr> </table>				<b>Threshold</b>			<b>Line Description</b>	<b>Question</b>	<b>Answer</b>	Other Notes Info - Seized during the year (2004 - Q4YTD)	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.	Units of forfeited property are not uniform (e.g., guns, automobiles, homes, etc.). An explanation for the overall change in number of units seized is not relevant.	Other Notes Info - Disposed of during the year (2004 - Q4YTD)	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.	Units of forfeited property are not uniform (e.g., guns, automobiles, homes, etc.). An explanation for the overall change in number of units disposed of during the year is not relevant.																				
<b>Threshold</b>																																			
<b>Line Description</b>	<b>Question</b>	<b>Answer</b>																																	
Other Notes Info - Seized during the year (2004 - Q4YTD)	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.	Units of forfeited property are not uniform (e.g., guns, automobiles, homes, etc.). An explanation for the overall change in number of units seized is not relevant.																																	
Other Notes Info - Disposed of during the year (2004 - Q4YTD)	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.	Units of forfeited property are not uniform (e.g., guns, automobiles, homes, etc.). An explanation for the overall change in number of units disposed of during the year is not relevant.																																	

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**Note:** 06 Inventories and Related Property  
**Entity:** 2000 Department of the Treasury  
**Status:** Complete

**Fiscal Year:** 2004 **Period:** Q4YTD

**Tab: Other Notes Info.**

Section: D	Section Name: Forfeited Property - Analysis of change in dollar value			Rounding Method: Millions		Decimal: Zero	
Line No	Line Description	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Beginning of year	35	45	45	0	Dollars	Debit
2	Additions during the year	74	118	300	-182	Dollars	Debit
3	Disposed of during the year	63	128	301	-173	Dollars	Debit
Threshold							
Line Description		Question		Answer			
Other Notes Info - Beginning of year (2004 - Q4YTD)		Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.		Difference is greater than 10% but appears to be immaterial in dollar terms. Fluctuations are normal.			
Other Notes Info - Additions during the year (2004 - Q4YTD)		Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.		Fluctuation is greater than 10% but appears to be immaterial in terms of dollars. Fluctuations are normal			
Other Notes Info - Disposed of during the year (2004 - Q4YTD)		Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.		Fluctuation is greater than 10% but appears to be immaterial in terms of dollars. Fluctuations are normal.			
Section: E							
Section Name: Forfeited Property : Number of forfeitures							
Line No	Line Description	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Beginning of year	5,773.0000	5,185.0000	5,185.0000	.0000	Units	N/A
2	Additions during the year	30,423.0000	14,913.0000	14,913.0000	.0000	Units	N/A
3	Disposed of during the year	22,027.0000	14,325.0000	14,325.0000	.0000	Units	N/A
Threshold							
Line Description		Question		Answer			
Other Notes Info - Additions during the year (2004 - Q4YTD)		Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.		Units of forfeited property are not uniform (e.g., guns, automobiles, homes, etc.). An explanation for the change in the number of units added is not relevant.			
Other Notes Info - Disposed of during the year (2004 - Q4YTD)		Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.		Units of forfeited property are not uniform (e.g., guns, automobiles, homes, etc.). An explanation for the overall change in number of units is not relevant.			

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<b>Note:</b> 06	Inventories and Related Property	<b>Fiscal Year:</b> 2004	<b>Period:</b> Q4YTD
<b>Entity:</b> 2000	Department of the Treasury		
<b>Status:</b> Complete			

Tab: Other Notes Info.						
Section: F	Section Name:	Goods Held under price support and stabilization programs: Change in Dollar Value (SFFAS No. 3, par. 108-109)	No Data Flag: YES	Rounding Method: User-Defined	Decimal: User-Defined	
Line Line Description No	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes	Line Attributes	NB
1 Beginning of year					Dollars	Debit
2 Acquired during the year					Dollars	Debit
3 Disposed of during the year					Dollars	Debit
Section: G	Section Name:	Goods held under price support and stabilization programs: Volume of goods	No Data Flag: YES			
Line Line Description No	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes	Line Attributes	NB
1 Beginning of year					Units	N/A
2 Acquired during the year					Units	N/A
3 Disposed of during the year					Units	N/A
Section: H	Section Name:	Goods held under price support and stabilization programs: Other information	No Data Flag: YES	Rounding Method: User-Defined	Decimal: User-Defined	
Line Line Description No	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes	Line Attributes	NB
1 Estimate to be donated or transferred, received as a result of surrender of collateral related to nonrecourse loans					Dollars	Debit
2 Goods received as a result of surrender of					Dollars	Debit

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<b>Note:</b> 06		Inventories and Related Property		<b>Fiscal Year:</b> 2004		<b>Period:</b> Q4YTD	
<b>Entity:</b> 2000		Department of the Treasury					
<b>Status:</b> Complete							

<b>Tab: Other Notes Info.</b>									
<b>Section:</b> H		<b>Section Name:</b> Goods held under price support and stabilization programs: Other information		<b>No Data Flag:</b> YES		<b>Rounding Method:</b> User-Defined		<b>Decimal:</b> User-Defined	
collateral related to nonrecourse loans outstanding								Dollars	Debit
3 Dollar value of purchase commitments									
4 Contingent loss if it is at least reasonably possible								Dollars	Debit
<b>Section:</b> I		<b>Section Name:</b> Forfeited property by type		<b>Rounding Method:</b> Millions		<b>Decimal:</b> Zero			
<b>Line Line Description No</b>		<b>2004 - Q4YTD</b>		<b>2003 - Q4YTD</b>		<b>Previously Rptd</b>		<b>Line Item Changes</b>	
1 Estimates of value to be distributed to other Federal agencies or State and local governments		108		90		90		<b>Line NB Attributes</b> Dollars Debit	
<b>Threshold Line Description</b>		<b>Question</b>		<b>Answer</b>					
Other Notes Info - Estimates of value to be distributed to other Federal agencies or State and local governments (2004 - Q4YTD)		Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.		The difference is greater than 10%. However, it appears that the difference is immaterial in dollar terms.					



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Note: 06 Inventories and Related Property  
 Entity: 2000 Department of the Treasury  
 Status: Complete

Fiscal Year: 2004

Period: Q4YTD

**Tab: Other Notes Info.**

Section: J Section Name: Goods held under price support and stabilization No Data Flag: YES

Line No	Line Description	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Volume of purchase commitments					Units	N/A

**Tab: Text Data**

Line No	Question	Answer
1	Enter the following information as it relates to inventory by each category (SFFAS No. 3): Method used to calculate allowance	All inventory that is not sale has an allowance of 100% of the original value (U.S. Mint). Note that the Department had nominal allowances on all inventory (FY 04 \$9M, FY 03 \$14M)
2	Enter the following information as it relates to inventory by each category (SFFAS No. 3): Restrictions on inventory	None known
3	Enter the following information as it relates to inventory by each category (SFFAS No. 3): Changes from prior year's accounting method, if any	None
4	Enter the following information as it relates to inventory by each category (SFFAS No. 3): Basis for valuation	All inventories held by the U.S. Mint are valued using a weighted average. All inventories held by the Bureau of Engraving and Printing are valued at standard cost, except for finished goods in inventories, which are valued at weighted average unit cost. Both methods approximate actual cost. Cost elements included in work-in-process and finished goods inventories are direct materials, direct labor, manufacturing overhead and manufacturing support. U.S. Mint
5	Enter the following information as it relates to inventory by each category (SFFAS No. 3): Decision criteria for categorizing inventory	Inventory is categorized as raw material, work-in-process, or finished goods. Raw material are virgin or precious metals. Work in process is anything that has been worked on at all. Finished goods are goods available for sale.  Bureau of Engraving and Printing Inventories consist of the following: Raw materials and supplies Work-in-process Finished goods - regular currency Finished goods - postage stamps and special products Finished goods - uncut currency None
6	Enter the following information as it relates to inventory by each category (SFFAS No. 3): Any changes in criteria for categorizing inventory	

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**Fiscal Year:** 2004      **Period:** Q4YTD

**Note:** 06      Inventories and Related Property  
**Entity:** 2000      Department of the Treasury

**Status:** Complete

**Tab: Text Data**

Line No	Question	Answer
7	Enter the following information as it relates to seized property by type or method of disposal (SFFAS No. 3 par. 66): What constitutes a seizure?	A seizure normally constitutes taking into custody the property, real or personal, of a person or entity against whom the judgment of a competent court has passed or the consequence of the violation of a public law has occurred. Property may be simultaneously seized for more than one purpose, i.e., seized as evidence of criminal activity and seized for tax enforcement. Seized property includes monetary instruments, real property, tangible and personal property of others (Currency, other monetary instruments, real property, general property, vessels, aircraft, vehicles and prohibited property).
8	Enter the following information as it relates to seized property by type or method of disposal (SFFAS No. 3 par. 66): General description of seized property	The methods of disposal for seized property are recognized through the redemption, release, abandonment or acquired for the United States. Before sale or abandonment can occur, seized property must be converted to a forfeited status by legal proceedings. The exception to this falls under IRS Code 6331 where levy and sale of taxpayer property can occur without regard to the forfeiture process.
9	Enter the following information as it relates to seized property by type or method of disposal (SFFAS No. 3 par. 66): Method of disposal	Valuation of property seized under the Internal Revenue Service Code are based on market value less any liens or claims from a third party. A valuation allowance is established for liens or claims of third parties. For tax receivables, the valuation is limited to the amount due to the federal government.
10	Enter the following information as it relates to seized property by type or method of disposal (SFFAS No. 3 par. 66): Liens or other claims against property	Disposition of forfeited property is achieved through sale, transfer, remissions, destructions, or it is held for internal use. This applies to all categories of forfeited property.
11	Enter the following information as it relates to forfeited property by type (SFFAS No. 3, par. 71 and 78): Method of disposition	If property is sold, there are no restrictions except as noted and integral to the sale; if the property is destroyed there are no restrictions; if the property is transferred it is subject to the Government policy that authorizes the transfer. This applies to all categories of forfeited property.
12	Enter the following information as it relates to forfeited property by type (SFFAS No. 3, par. 71 and 78): Restrictions on use of distribution	Forfeited property that cannot be sold or distributed due to legal restrictions, i.e., guns, drugs are destroyed and have no financial value.
13	Enter the following information as it relates to goods held under price support and stabilization programs (SFFAS No. 3, par. 108-109): Basis for valuing commodities including method and cost flow assumption	N/A
14	Enter the following information as it relates to goods held under price support and stabilization programs (SFFAS No. 3, par. 108-109): Changes from prior year's accounting method, if any	N/A
15	Enter the following information as it relates to goods held under price support and stabilization programs (SFFAS No. 3, par. 108-109): Restrictions on the use, disposal or sale	N/A

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<b>Note:</b> 07	Property, Plant, and Equipment	<b>Fiscal Year:</b> 2004	<b>Period:</b> Q4YTD
<b>Entity:</b> 2000	Department of the Treasury		
<b>Status:</b> Complete			

**Tab: Line Item Notes**

Closing Package Line Description		Acct	NB		2004 - Q4YTD	2003 - Q4YTD	Rounding Method:	
Property, Plant and Equipment		Type	D	A	2,745	2,603	Millions	
		Variance			0	0	Decimal: Zero	
Line No	Line Description	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes			
1	Buildings, structures, and facilities	567	535	546	-11			
2	Furniture, fixtures, and equipment	2,480	2,203	2,199	4			
3	Construction in progress	158	128	126	2			
4	Land	10	10	10	0			
5	Automated data processing software	354	326	324	2			
6	Assets under capital lease	129	216	218	-2			
7	Leasehold improvements	417	11	410	-399			
8	Other property, plant, and equipment	1,165	1,253	849	404			
9	Less: Accumulated depreciation, depletion, and amortization	-2,535	-2,079	-2,079	0			
Total		2,745	2,603	2,603	0			

**Threshold**

Line Description	Question	Answer
Line Item Notes - Furniture, fixtures, and equipment (2004 - Q4YTD)	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.	While the percentage difference is 12%, the difference in dollar terms does not appear to be material. The Department will further investigate if deemed necessary.
Line Item Notes - Construction in progress (2004 - Q4YTD)	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.	As construction progresses the balance will increase until completion.
Line Item Notes - Assets under capital lease (2004 - Q4YTD)	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.	\$32M decrease in assets under capital leases held by the IRS.
Line Item Notes - Leasehold improvements (2004 - Q4YTD)	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.	It appears that balances were reclassified in FY 2004.

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<b>Note:</b> 07	Property, Plant, and Equipment	<b>Fiscal Year:</b> 2004	<b>Period:</b> Q4YTD
<b>Entity:</b> 2000	Department of the Treasury		
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

<b>Section: A</b>		<b>Section Name: Accumulated Depreciation/Amortization</b>		<b>Rounding Method: Millions</b>		<b>Decimal: Zero</b>	
<b>Line No</b>	<b>Line Description</b>	<b>2004 - Q4YTD</b>	<b>2003 - Q4YTD</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>	<b>Line Attributes</b>	<b>NB</b>
1	Buildings, structures, and facilities	219	199	91	108	Dollars	Credit
2	Furniture, fixtures, and equipment	1,601	1,260	1,254	6	Dollars	Credit
3	Automated data processing software	142	91	91	0	Dollars	Credit
4	Assets under capital lease	51	105	106	-1	Dollars	Credit
5	Leasehold improvements	184	3	161	-158	Dollars	Credit
6	Other property, plant and equipment	338	421	376	45	Dollars	Credit
<b>Threshold</b>							
<b>Line Description</b>		<b>Question</b>		<b>Answer</b>			
Other Notes Info - Furniture, fixtures, and equipment (2004 - Q4YTD)		Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.		It appears that accumulated depreciation was adjusted at the IRS in FY 04.			
Other Notes Info - Assets under capital lease (2004 - Q4YTD)		Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.		Capital leases held by the IRS declined by \$32M.			
Other Notes Info - Leasehold improvements (2004 - Q4YTD)		Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.		Leasehold improvements may have been subject to misclassification in the FY 03 information			
Other Notes Info - Other property, plant and equipment (2004 - Q4YTD)		Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.		The percentage difference is greater than 10% but it does not appear that the difference is material in dollar terms.			
Other Notes Info - Automated data processing software (2004 - Q4YTD)		Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.		The Department is comprised of diverse organizations. While the variance is greater than 10%, it does not appear to be significant in terms of dollars			

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<b>Note:</b> 07	Property, Plant, and Equipment	Fiscal Year: 2004	Period: Q4YTD
<b>Entity:</b> 2000	Department of the Treasury		
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

Section: B	Section Name: Depreciation Expense and Net Gains, Losses, Deletions, Revaluations and Stewardship Reclass				Rounding Method: Millions	Decimal: Zero	
Line No	Line Description	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Depreciation Expense	526	609	609	0	Dollars	Debit
2	Net Gains and Losses					Dollars	Debit
3	Deletions					Dollars	Debit
4	Revaluations					Dollars	Debit
5	Stewardship Reclassifications					Dollars	Debit
Threshold							
Line Description		Question			Answer		
Other Notes Info - Depreciation Expense (2004 - Q4YTD)		Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.			Most of the difference is being generated by IRS. It appears that adjustments were made to accumulated depreciation in FY 2004		
Section: C							
Section Name: Estimated Useful Life		No Data Flag: YES					
Line No	Line Description	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Building, structures, and facilities					Units	N/A
2	Furniture, fixtures, and equipment					Units	N/A
3	Construction in progress					Units	N/A
4	Land					Units	N/A
5	Automated data processing software					Units	N/A
6	Assets under capital lease					Units	N/A
7	Leashold improvements					Units	N/A
8	Other property, plant, and equipment					Units	N/A

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<b>Note:</b> 07	Property, Plant, and Equipment	Fiscal Year: 2004	Period: Q4YTD
<b>Entity:</b> 2000	Department of the Treasury		
<b>Status:</b> Complete			

<b>Tab: Other Notes Info.</b>			
<b>Section:</b> C	Section Name: Estimated Useful Life	No Data Flag: YES	
9	If useful life is a range, please enter info. on Text Data tab	Units	N/A

Section: D	Section Name: Capitalization Threshold	Rounding Method: Millions	Decimal: Zero		Line Attributes	NB
Line No	Description	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes	
1	Buildings, structures, and facilities	25	25	25	0	Dollars Debit
2	Furniture, fixtures, and equipment	25	25	25	0	Dollars Debit
3	Construction in progress	25	25	25	0	Dollars Debit
4	Land	25	25	0	25	Dollars Debit
5	Automated data processing software	25	25	25	0	Dollars Debit
6	Assets under capital lease	25	25	25	0	Dollars Debit
7	Leashold improvements	25	25	25	0	Dollars Debit
8	Other property, plant, and equipment	25	25	25	0	Dollars Debit

<b>Tab: Text Data</b>	
Line No	Question Answer

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Fiscal Year: 2004      Period: Q4YTD

Note: 07      Property, Plant, and Equipment

Entity: 2000      Department of the Treasury

Status: Complete

**Tab: Text Data**

Line No	Question	Answer
1	Provide the method of amortization and depreciation for each category/class of property, plant, and equipment (SFFAS No. 6, par 45, 94-98, 107-111, and 118).	The Department uses straight line depreciation on all PP&E with varying service lives. Buildings, structures and facilities 3-50 years Furniture, fixtures and equipment 2-20 years Construction in progress n/a ADP software 2-10 years Assets under capital lease 2-25 years Leasehold improvements 2-25 years Other PP& E (ADP equipment, etc.) 2-30 years None
2	Explain any changes from prior year's capitalization threshold, if any for each category/class of property, plant, and equipment (SFFAS No. 6, par 45, 94-98, 107-111, and 118).	No known restrictions
3	Disclose any restrictions on the use or convertibility of general property, plant, and equipment, if any, for each category/class of property, plant and equipment (SFFAS No. 6, par 45, 94-98, 107-111, and 118).	

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Note: 08	Other Assets	Fiscal Year: 2004	Period: Q4YTD
Entity: 2000	Department of the Treasury		
Status: Complete			

Tab: Line Item Notes									
Closing Package Line Description									
Other Assets									
Acct									
NB Type									
D A									
Variance									
2004 - Q4YTD									
2003 - Q4YTD									
Rounding Method: Millions									
Decimal: Zero									
2003 - Q4YTD									
16,155									
0									
Line Item Changes									
24									
0									
Previously Rptd									
8,990									
0									
7,141									
0									
16,155									
0									
Line No									
Line Description									
Advances and									
prepayments									
Securities and									
investments									
Other Assets									
Total									
16									
24									
10,762									
8,990									
5,998									
7,141									
16,776									

Threshold	
Line Description	Question
Line Item Notes - Advances and prepayments (2004 - Q4YTD)	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.
Line Item Notes - Securities and investments (2004 - Q4YTD)	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.
Line Item Notes - Other Assets (2004 - Q4YTD)	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year.
	Answer
	While the percentage difference is greater than 10% the difference does not appear to be material in dollar terms.
	Change in investments held by the Exchange Stabilization Fund.
	\$1B decline in the amount of interest payable to FMS FMD by the FRB (SGL 1340).

Tab: Other Notes Info.
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Note: 08	Other Assets	Fiscal Year: 2004	Period: Q4YTD
Entity: 2000	Department of the Treasury		
Status: Complete			

Tab: Text Data			
Line No	Question	Answer	
1	Provide a description and related amounts for balances that exceed \$1 billion in the line titled "other" on the tab labeled "Line Item Notes".	\$5,403 represents Treasury's investments in International Financial Institutions. Treasury PAR Note 9.	Treasury

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Note: 09	Accounts Payable	Fiscal Year: 2004	Period: Q4YTD
Entity: 2000	Department of the Treasury		
Status: Complete			

Tab: Line Item Notes									
Closing Package Line Description									
Accounts Payable									
Line No	Line Description	NB	Acct Type		2003 - Q4YTD	2004 - Q4YTD	2003 - Q4YTD	Rounding Method: Millions	Decimal: Zero
			C	L					
Variance									
Line Item Changes									
Previously Rptd									
2003 - Q4YTD									
1	End of year balance				510		510		
	Total				-510		-510		

Tab: Other Notes Info.

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<b>Note:</b> 10A	Federal Debt Securities Held by the Public: Agencies other than Treasury	<b>Fiscal Year:</b> 2004	<b>Period:</b> Q4YTD
<b>Entity:</b> 2000	Department of the Treasury		
<b>Status:</b> Complete			

**Tab: Line Item Notes**

Closing Package Line Description										Acct		Rounding Method: Millions			
Federal Debt Securities Held by the Public										NB		Type		Rounding Method: Millions	
										C		L		Decimal: Zero	
										Variance		0		0	
Line No	Line Description	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes										
1	Treasury Securities: Marketable Securities - Treasury bills	961,449	918,196	918,196	0										
2	Treasury Securities: Marketable Securities - Treasury notes	2,273,980	1,919,459	1,919,459	0										
3	Treasury Securities: Marketable Securities - Treasury bonds	610,426	622,675	622,675	0										
4	Treasury Securities: Non-marketable securities	461,490	463,760	463,760	0										
5	Treasury Securities: Unamortized premium on Treasury securities	4,043	4,201	4,201	0										
6	Treasury Securities: Unamortized discount on Treasury securities	-38,821	-41,047	-41,047	0										
7	Treasury Securities: Accrued interest payable on debt issued by Treasury	32,735	31,811	31,811	0										
8	Agency Securities: Securities at par														
9	Agency Securities: Unamortized premium on securities														
10	Agency Securities: Unamortized discount on securities														
11	Agency Securities: Accrued interest payable on agency securities														
Total		-4,305,302	-3,919,055	-3,919,055	0										



1  
3  
1

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Note: 10B	Treasury securities held by the Government trust, revolving, and special funds	Fiscal Year: 2004	Period: Q4YTD
Entity: 2000	Department of the Treasury		
Status: Complete			

Tab: Line Item Notes				
Closing Package Line Description	Acct Type	NB	Rounding Method:	Millions
NONE		0	0	Decimal: Zero
Line No	Line Description			

Tab: Other Notes Info.				
Section: A	Section Name: Investments in Federal Debt securities		Rounding Method:	Millions
Line Line Description		Unamortized discounts	Unamortized prem	Line NB
No	Investments in Federal debt securities-par			Attributes
16	All other programs and funds	261	-17	Dollars Debit

Period: Q4YTD

**Status:** Complete

**Tab: Line Item Notes**

**Tab: Other Notes Info.**

Section: A	Section Name: Pension Liability-To be completed for the amount entered for pension in the "Line Item Notes" tab	No Data Flag: YES	Rounding Method: Millions	Decimal: Zero		
Line No	Line Description	2004 - Q4YTD	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Actuarial accrued pension liability - beginning of period				Dollars	Credit
2	Adjustments to beginning balance				Dollars	Credit
3	Plan amendment liability				Dollars	Credit
4	Assumption change liability				Dollars	Credit
5	Normal costs				Dollars	Credit
6	Interest on liability				Dollars	Credit
7	Prior (or past) service cost				Dollars	Credit
8	Actuarial (gains)/losses				Dollars	Credit

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<b>Note:</b> 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2004	Period: Q4YTD
<b>Entity:</b> 2000	Department of the Treasury		
<b>Status:</b> Complete			

  

<b>Tab: Other Notes Info.</b>			
<b>Section: A</b>	<b>Section Name:</b> Pension Liability-To be completed for the amount entered for pension in the "Line Item Notes" tab	<b>No Data Flag:</b> YES	<b>Rounding Method:</b> Millions <b>Decimal:</b> Zero
9 Total pension expense			Dollars    Credit
10 Less: benefits paid			Dollars    Debit
11 Actuarial accrued pension liability - end of period			Dollars    Credit

  

<b>Section: B</b>	<b>Section Name:</b> Pension Liability Significant Assumptions	<b>No Data Flag:</b> YES	
<b>Line Line Description</b>	<b>2004 - Q4YTD</b>	<b>2003 - Q4YTD</b>	<b>Line NB Attributes</b>
1 Rate of interest			Percent    N/A
2 Rate of inflation			Percent    N/A
3 Projected salary increases			Percent    N/A

  

<b>Section: C</b>	<b>Section Name:</b> To be completed for the amount entered for Post Retirement Health Benefits:	<b>No Data Flag:</b> YES	<b>Rounding Method:</b> Millions <b>Decimal:</b> Zero
<b>Line Line Description</b>	<b>2004 - Q4YTD</b>	<b>2003 - Q4YTD</b>	<b>Line NB Attributes</b>
1 Actuarial accrued post-retirement health benefits liability - beginning of period			Dollars    Credit
2 Adjustments to beginning balance			Dollars    Credit
3 Normal costs			Dollars    Credit
4 Interest on liability			Dollars    Credit
5 Actuarial			Dollars    Credit



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<b>Note:</b> 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2004	Period: Q4YTD
<b>Entity:</b> 2000	Department of the Treasury		
<b>Status:</b> Complete			

Tab: Other Notes Info.						
Section: C		Section Name: To be completed for the amount entered for Post Retirement Health Benefits:		No Data Flag: YES	Rounding Method: Millions	Decimal: Zero
(gains)/losses						
6	Total post-retirement health benefits expense					Dollars Credit
7	Less: claims paid					Dollars Debit
8	Actuarial accrued post-retirement health benefits liability - end of period					Dollars Credit
Section: D		Section Name: Post Retirement Health Significant Assumptions		No Data Flag: YES		
Line No		2004 - Q4YTD	2003 - Q4YTD			Line Attributes NB
1 Rate of interest						Percent N/A
2 Rate of health care cost inflation						Percent N/A
Section: F		Section Name: Other Related Information		No Data Flag: YES	Rounding Method: Millions	Decimal: Zero
Line No		2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes	Line Attributes NB
1 Non-marketable Treasury securities held by Thrift Savings Plan (TSP) Fund						Dollars Debit
2 Market value of pension of other retirement and benefits (ORB) investments and						Dollars Debit



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Note: 12	Environmental and Disposal Liabilities	Fiscal Year: 2004	Period: Q4YTD
Entity: 2000	Department of the Treasury		
Status: Complete			

Tab: Line Item Notes									
Closing Package Line Description									
Environmental and Disposal Liabilities									
Line No	Line Description	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes	Acct Type	NB	C	L
1									
2									
3									
4									
5									
6									
	Other Environmental and Disposal Liabilities								
	Total								

Tab: Other Notes Info.									
Section: A									
Section Name: Other Related Information									
No Data Flag: YES									
Rounding Method: Millions									
Decimal: Zero									
Line Line Description									
2004 - Q4YTD									
2003 - Q4YTD									
Previously Rptd									
Line Item Changes									
Line NB									
Attributes									
Dollars									
Debit									
1	Amount of operating and capital expenditures used to remediate legacy waste								
2	Unrecognized portion of estimated total cleanup costs associated with general property, plant, and equipment								
3	Estimated cleanup costs when general property, plant and								

Period: Q4YTD

Fiscal Year: 2004

## Environmental and Disposal Liabilities

Department of the Treasury

**Note: 12**

Entity: 2000

**Status:** Complete

Tab: Other Notes Info.

Section Name: Other Related Information

**Decimal: Zero**

**Rounding Method:** Millions

No Data Flag: YES

- 4 Changes in total estimated cleanup costs due to changes in law and technology
- 5 Portion of the change in estimated costs due to changes in law and technology that is related to prior periods

	Dollars	Debit
1. Cash	100	
2. Accounts receivable	100	
3. Inventory	100	
4. Prepaid expenses	100	
5. Equipment	100	
6. Accounts payable		100
7. Notes payable		100
8. Long-term debt		100
9. Equity		100
10. Total	400	400

5 Portion of the change in estimated costs due to changes in law and technology that is related to prior periods

	Dollars	Debit
1. Cash	100	
2. Accounts receivable	100	
3. Inventory	100	
4. Prepaid expenses	100	
5. Equipment	100	
6. Accounts payable		100
7. Notes payable		100
8. Long-term debt		100
9. Equity		100
10. Total	400	400

Tab: Text Data

No Data Flag: YES

**Answer**

Line No Question

- 1 Describe the method for assigning estimated cleanup costs to operating periods
- 2 Provide the formulation of estimates regarding possible changes to cleanup costs due to inflation,
- 3 deflation, technology, or applicable laws and regulations
- 4 List the applicable laws and regulations covering cleanup requirements
- 5 Provide a description of type of environmental and disposal liabilities identified.

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Note: 13	Benefits Due and Payable	Fiscal Year: 2004	Period: Q4YTD
Entity: 2000	Department of the Treasury		
Status: Complete			

Tab: Line Item Notes									
Closing Package Line Description									
Benefits Due and Payable									
Acct									
NB Type									
C L									
Variance									
2003 - Q4YTD									
2004 - Q4YTD									
Rounding Method: Millions									
Decimal: Zero									
Line Item Changes									
Previously Rptd									
2003 - Q4YTD									
2004 - Q4YTD									
Line Description									
9	Other Benefits Due and Payable								
10									
11									
12									
Total									

Tab: Other Notes Info.									
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<b>Note:</b> 14	Other Liabilities	<b>Fiscal Year:</b> 2004	<b>Period:</b> Q4YTD
<b>Entity:</b> 2000	Department of the Treasury		
<b>Status:</b> Complete			

**Tab: Line Item Notes**

Closing Package Line Description		Acct Type	2003 - Q4YTD		2004 - Q4YTD		2003 - Q4YTD		2004 - Q4YTD		Rounding Method: Millions	
Other Liabilities		NB C L	Variance		Previously Rptd		Line Item Changes		Decimal: Zero			
Line No	Line Description		2003 - Q4YTD		2003 - Q4YTD		2003 - Q4YTD		2004 - Q4YTD			
1	Insurance programs											
2	Deferred revenue		172	139			139	0				
3	Accrued wages and benefits		297	233			233	0				
4	Gold certificates		10,924	10,924			10,924	0				
5	Other debt											
6	Exchange Stabilization Fund		9,397	9,205			9,205	0				
7	Deposited funds and undeposited collections		365	755			755	0				
8	Advances from foreign government											
9	Contractual services											
11	Advances from others											
12	Capital lease liability		54	106			106	0				
13	Accrued grant liability											
14	Carriers claim payable											
15	Federal aid highway grant accruals											
16	Nuclear waste fund											
17	Other Liabilities		3,129	3,178			8,314	-5,136				
18	D.C Pension Liability		8,367	8,305			3,169	5,136				
19												
20												
21												
<b>Total</b>			<b>-32,705</b>	<b>-32,845</b>			<b>-32,845</b>	<b>0</b>				

**Threshold**

**Line Description**

Line Item Notes - Deferred revenue (2004 - Q4YTD)

**Question**

Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year.

**Answer**

While the difference is greater than 10% it does not appear to be material in dollar terms.

Line Item Notes - Accrued wages and benefits (2004 - Q4YTD) Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year.

While the difference is greater than 10% , it does not appear to be material in dollar terms.

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<b>Note:</b> 14	Other Liabilities	<b>Fiscal Year:</b> 2004	<b>Period:</b> Q4YTD
<b>Entity:</b> 2000	Department of the Treasury		
<b>Status:</b> Complete			

Threshold		
Line Description	Question	Answer
Line Item Notes - Deposited funds and undeposited collections (2004 - Q4YTD)	Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year.	It appears that the Treasury Forfeiture Fund inappropriately changed from SGL 2400 to 2990 for Deposit Funds
Line Item Notes - Capital lease liability (2004 - Q4YTD)	Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year.	IRS reductions in capital leases.
Line Item Notes - Other Liabilities (2004 - Q4YTD)	Please enter a description for any amounts over \$50 million.	Increase in various accounts payable and other accrued liabilities.

**Tab: Other Notes Info.**

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**Tab: Text Data**

Line No	Question	Answer
1	Provide a description and related amounts for balances that exceed \$2 billion for line items where amounts were entered on lines 18 - 21 on the tab titled "Line Item Notes".	D.C. Pensions Liability - Treasury has responsibility for all benefits earned for District of Columbia judges and benefits earned on or before June 30, 1997, for District of Columbia police officers, firefighters, and teachers. Refer to Department PAR Note 16.

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<b>Note:</b> 15	Collections and Refunds of Federal Revenue	<b>Fiscal Year:</b> 2004	<b>Period:</b> Q4YTD
<b>Entity:</b> 2000	Department of the Treasury		
<b>Status:</b> Complete			

**Tab: Line Item Notes**

Closing Package Line Description	Acct Type	NB	0	Rounding Method:	Millions
NONE				Decimal:	Zero

**Line No**   **Line Description**   \_\_\_\_\_   **0**   **0**   **Decimal: Zero**

**Tab: Other Notes Info.**

Section: A		Section Name: Collections of Federal Revenue		Rounding Method: Billions			Decimal: Zero	
Line No	Line Description	Federal Revenue Collections	2004	2003	2002	Prior Years	Line Attributes	NB
1	Individual income and tax withholdings	1,695	1,128	541	13	13	Dollars	Credit
2	Corporation income taxes	230	151	67	1	11	Dollars	Credit
3	Unemployment taxes	7	5	2	0	0	Dollars	Credit
4	Excise taxes	70	50	19	1	0	Dollars	Credit
5	Estate and gift taxes	26	0	17	1	8	Dollars	Credit
6	Railroad retirement taxes	4	3	1	0	0	Dollars	Credit
7	Federal Reserve earnings	20	13	7	0	0	Dollars	Credit
8	Fines, penalties, interest, and other taxes	2	2	0	0	0	Dollars	Credit



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<b>Note:</b> 15	Collections and Refunds of Federal Revenue	<b>Fiscal Year:</b> 2004	<b>Period:</b> Q4YTD
<b>Entity:</b> 2000	Department of the Treasury		
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

<b>Section: A</b>	<b>Section Name:</b>	<b>Collections of Federal Revenue</b>			<b>Rounding Method:</b>	<b>Billions</b>	<b>Decimal: Zero</b>
9 Custom duties		0	0	0		0	Dollars Credit
10 Subtotal		2,054	1,352	654		16	Dollars Credit
11 Less: Amounts collected for Non-Federal entities		1	1	0		0	Dollars Debit
12 Total		2,053	1,351	654		16	Dollars Credit

  

<b>Section: B</b>	<b>Section Name:</b>	<b>Federal Tax Refunds Disbursed</b>			<b>Rounding Method:</b>	<b>Billions</b>	<b>Decimal: Zero</b>
<b>Line No</b>	<b>Line Description</b>	<b>Refunds Disbursed</b>	<b>2004</b>	<b>2003</b>	<b>2002</b>	<b>Prior Years</b>	<b>Line Attributes</b>
1	Individual income and tax withholdings	230	1	210	12	7	Dollars Credit
2	Corporation income taxes	47	1	9	7	30	Dollars Credit
3	Estate and gift taxes	1	0	0	1	0	Dollars Credit
4	Excise taxes	1	0	1	0	0	Dollars Credit
5	Customs Duties	0	0	0	0	0	Dollars Credit
6	Unemployment taxes	0	0	0	0	0	Dollars Credit
7	Total	279	2	220	20	37	Dollars Credit

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Note: 15		Collections and Refunds of Federal Revenue		Fiscal Year: 2004		Period: Q4YTD	
Entity: 2000		Department of the Treasury					
Status: Complete							
Tab: Other Notes Info.							
Section: C		Section Name: Tax Gap		Rounding Method: Billions		Decimal: Zero	
Line No	Line Description	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Tax gap estimate	350	300	246	54	Dollars	Debit
2	Portion due from identified non-compliance assessments	0	0	215	-215	Dollars	Debit
3	Portion due from pre-assessment work in process	0	0	31	-31	Dollars	Debit
Tab: Text Data							
Line No	Question	Answer					
1	Disclose the basis of accounting related to Collections and Disbursements of Federal Revenue.	<p>The Department's Statement of Custodial Activity is presented on a modified accrual basis of accounting. This method initially reports revenue in the financial statements on the cash basis, which is then adjusted by the change in net federal taxes receivable -- net of change in refunds payable -- during the current fiscal year. This adjustment effectively converts the cash basis of accounting to a full accrual amount. The related distribution of all such collections to the General Fund of the Treasury is similarly reported on the cash basis. The amount displayed as distributed to the General Fund does not include this accrual adjustment. Refunds of taxes and interest are reported on a cash basis. Refunds include payments of earned income tax credits (EITC), health coverage tax credits (HCTC), and child care credits as well as overpayments of taxes.</p> <p>The tax gap is the the aggregate amount of tax (i.e, excluding interest and penalties) that is imposed by tax laws for any given tax year but is not paid voluntarily and timely. The IRS, as of September 30, 2004, projects, based on compliance data from the 1980s, that the tax gap is somewhere between \$300 billion and \$350 billion. The tax gap arises from three types of noncompliance: not filing timely tax returns (the nonfiling gap), underreporting the correct amounts of tax on timely-filed returns (the underreporting gap), and not paying on time the full amount reported on timely-filed returns (the underpayment gap).</p>					
2	Specifically define the amounts reported in Section C as "Tax Gap Estimate" (e.g., whether the tax gap includes or excludes estimates of taxes due on illegally earned revenue).	<p>At the present time, the IRS definition of the tax gap is for legal-source economic activity only; they do not have estimates of tax compliance related to illegal-source income.</p>					

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<b>Note:</b> 15	Collections and Refunds of Federal Revenue	<b>Fiscal Year:</b> 2004	<b>Period:</b> Q4YTD
<b>Entity:</b> 2000	Department of the Treasury		
<b>Status:</b> Complete			
<b>Tab: Text Data</b>			
<b>Line No</b>	<b>Question</b>	<b>Answer</b>	
3	Provide an explanation of the limited liability of the estimates.	<p>The IRS does not have the information needed to make reliable estimates of the filing noncompliance and reporting noncompliance of the tax gap, the relative sizes of the three main components of the tax gap, or the total size of the current tax gap. IRS's most recent estimates of the tax gap are based on very old compliance data. Tax Year 1988 is the most recent year. Some of the studies upon which the IRS's estimates are based were conducted in the 1970s. Moreover, the IRS data is subject to uncertainty, because even the most recent compliance measurement methods cannot detect all noncompliance (by the very nature of noncompliance). This is particularly true of unreported income that is not subject to third party withholding. The IRS does not make adjustments to the estimates to account for undetected noncompliance.</p>	

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Note: 16	Prior-Period Adjustments	Fiscal Year: 2004	Period: Q4YTD
Entity: 2000	Department of the Treasury		
Status: Complete			

Tab: Other Notes Info.				
Section: A	Section Name: Prior Period Adjustments	No Data Flag: YES	Rounding Method: Millions	Decimal: Zero
Line No	Line Description	2004 - Q4YTD		Line Attributes NB Dollars Credit
1	Amounts that adjusted CY beginning net position - for change in accounting principles			Dollars Credit
2	Amounts that adjusted CY beginning net position - for correction of errors in PP not restated			Dollars Credit

Tab: Text Data			No Data Flag: YES
Line No	Question	Answer	
1	Describe the adjustments to beginning net position that resulted from changes in accounting principles and all corrections of errors that were not restated.		
2	List the line items that were restated and the amount they were restated by, for all corrections of errors restated.		
3	Describe the corrections of error that were restated.		

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Note: 17		Contingencies		Fiscal Year: 2004		Period: Q4YTD	
Entity: 2000		Department of the Treasury					
Status: Complete							
Tab: Other Notes Info.							
Section: A		Section Name: Insurance, civil litigation, and environmental litigation		No Data Flag: YES		Rounding Method: User-Defined	
Line No		Line Description		2003 - Q4YTD		2004 - Q4YTD	
1		Insurance contingencies		Previously Rptd		Line Item Changes	
2		Civil litigation, claims, and assessments					
3		Environmental litigation, claims, and assessments					
						Line NB Attributes Dollars Credit	
						Dollars Credit	
						Dollars Credit	
Section: B		Section Name: Insurance in force		No Data Flag: YES		Rounding Method: User-Defined	
Line No		Line Description		2003 - Q4YTD		2004 - Q4YTD	
1				Previously Rptd		Line Item Changes	
2							
3							
4							
5							
						Line NB Attributes Dollars Credit	
						Dollars Credit	
						Dollars Credit	
						Dollars Credit	
						Dollars Credit	
						Dollars Credit	
Section: C		Section Name: Other contingencies		Rounding Method: Millions		Decimal: Zero	
Line No		Line Description		2003 - Q4YTD		2004 - Q4YTD	
1		Multilateral Development Banks (MDBs)		Previously Rptd		Line Item Changes	
		61,703				61,495	
2							
3							
4							
5							
						Line NB Attributes Dollars Credit	
						Dollars Credit	
						Dollars Credit	
						Dollars Credit	
						Dollars Credit	

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Note: 17	Contingencies	Fiscal Year: 2004	Period: Q4YTD
Entity: 2000	Department of the Treasury		
Status: Complete			

Tab: Text Data

Line No	Question	Answer
1	Provide the range of loss for probable liabilities (SFFAS No. 5, par. 39).	None Reported in Treasury PAR Note 17 Treasury is subject to contingent liabilities which include litigation cases. These contingent liabilities arise in the normal course of operations and their ultimate disposition is unknown. Based on information currently available, however, it is management's opinion that the expected outcome of these matters, individually or in the aggregate, will not have a material adverse effect on the financial statements, except for litigation described in Text data 3.  Treasury is a party in various administrative proceedings, legal actions, and claims bought by or against it. At September 30, 2004 and 2003, no claims were reported in which a loss is probable, and no contingencies existed relative to proceedings and claims for which it is reasonably possible that a loss may be incurred.
2	Provide the range of loss for reasonably possible contingencies (SFFAS No. 5, par. 40 41).	

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<b>Note:</b> 17		Contingencies	Fiscal Year: 2004	Period: Q4YTD
<b>Entity:</b> 2000		Department of the Treasury		
<b>Status:</b> Complete				
<b>Tab: Text Data</b>				
Line No	Question	Answer		
3	Provide the nature for each contingency you entered in sections A, B and C.	<p>Based on the information provided by legal counsel and in the opinion of management the ultimate resolution of these cases could materially affect Treasury's financial position or results of operations. Treasury is a party in various administrative proceedings, legal actions, and claims brought by or against it. At September 30, 2004 and 2003 no claims were reported in which a loss was probable, and no contingencies existed relative to proceedings and claims for which it is reasonably possible that a loss may be incurred.</p> <p>Specific cases in which a loss is possible.</p> <p><b>Cobell v Norton (formerly Cobel v. Babbitt):</b> Native Americans allege that the Department's of Interior and Treasury have breached trust obligations with respect to the management of the plaintiffs' individual Indian monies. The plaintiffs have not made claims for specific dollar amounts in the Federal district court proceedings, but in public statements have asserted that the class is owed tens of billions of dollars.</p> <p><b>Tribal Trust Fund Cases:</b> Thirteen cases have been filed in which Native American Tribes seek a declaration that the U.S. has not provided the tribes with a full and complete accounting of their trust funds, and seek an order requiring the government to provide such an accounting. In addition, there are a number of other related cases which do not name Treasury as a defendant. It is probable that the tribes will file additional suits. It is not possible at this time to determine the number of suits that may be filed or the amount of damages that may be claimed.</p> <p><b>Cruz v. United States, de la Torre v. United States, Barba v. United States and Chavez v. United States.</b> These are claims that Mexican workers who were employed in the United States beginning in 1942 did not receive funds which were withheld from workers, nor did they receive an accounting of such funds.</p> <p><b>Ferreiro v. United States:</b> plaintiffs claim allegedly past due civil service retirement benefits relating to individuals' employment by the U.S. Government in Cuba prior to 1963. The Department also had employment cases (e.g., discrimination, Equal Employment Opportunity Commission, Merit System Protection Board, etc.) in which a probable loss is reasonably possible, but for which a range of potential loss could not be determined.</p> <p><b>Other Contingencies:</b></p> <p><b>Multilateral Development Banks (MDBs):</b> Treasury has subscribed to additional capital for certain MDBs, portions of which are callable under certain circumstances to meet the obligations of the respective MDBs. There has never been, nor is there anticipated, a call on Treasury's subscriptions. As of September 30, 2004 and September 30, 2003 U.S. callable capital in MDBs was \$61,703 million and \$61,495 million.</p>		

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<b>Note:</b> 17	Contingencies	<b>Fiscal Year:</b> 2004	<b>Period:</b> Q4YTD
<b>Entity:</b> 2000	Department of the Treasury		
<b>Status:</b> Complete			

**Tab: Text Data**

<b>Line No</b>	<b>Question</b>	<b>Answer</b>
4	Provide a statement if the estimate of loss cannot be made.	Based on the information provided by legal counsel and in the opinion of management the ultimate resolution of these cases could materially affect Treasury's financial position or results of operations
5	Provide a description of the risk insurance programs that you have in force.	<p><b>Terrorism Risk Insurance Program:</b></p> <p>The Terrorism Risk Insurance Act of 2002 provided Treasury an appropriation to compensate insurance companies for commercial property and casualty insurance losses resulting from certified acts of terrorism. Under the program, the U.S. Government is responsible for paying 90 percent of insured losses arising from future acts of terrorism above the applicable insurer deductibles and below the annual cap of \$100 billion. Any claims would be paid from permanent, indefinite budget authority and would not require subsequent appropriations. The Act sunsets on December 31, 2005. The Terrorism Risk Insurance Program is activated upon the declaration of an "act of terrorism" by the Secretary of the Treasury in concurrence with the Secretary of State and the Attorney General.</p>



**U.S. Department of the Treasury**  
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**GF006 - FR Notes Detail Report**

Fiscal Year: 2004 Period: Q4YTD

Note: 18 Commitments

Entity: 2000 Department of the Treasury

Status: Complete

Tab: Other Notes Info.

Section: A		Section Name: Capital leases		Rounding Method: Millions		Decimal: Zero	
Line No	Line Description	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal	Line Attributes	NB
1	ADP Assets - Software Licenses		121		210	Dollars	Credit
2	Other		8		6	Dollars	Credit
3						Dollars	Credit
4						Dollars	Credit
5						Dollars	Credit
6	Accumulated depreciation/amortization		-51		-105	Dollars	Debit
7	Net assets under capital leases		78		111	Dollars	Debit
<b>Threshold</b>							
<b>Line Description</b>		<b>Question</b>		<b>Answer</b>			
Other Notes Info - ADP Assets - Software Licenses (CY Non-Federal)		Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year.		Changes at IRS.			
Other Notes Info - Other (CY Non-Federal)		Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year.		While change is greater than 10%, it appears to be immaterial in dollar terms.			
Other Notes Info - Net assets under capital leases (CY Non-Federal)		Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year.		Same as 1. Change at IRS			
Section: B		Section Name: Capital leases - other		Rounding Method: Millions		Decimal: Zero	
Line No	Line Description	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal	Line Attributes	NB
1	Future minimum lease programs		57		112	Dollars	Credit
2	Imputed interest		-3		-6	Dollars	Credit
3	Executory costs including any profit					Dollars	Credit
4	Total capital lease liability		54		106	Dollars	Credit

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<b>Note:</b> 18	Commitments	<b>Fiscal Year:</b> 2004	<b>Period:</b> Q4YTD
<b>Entity:</b> 2000	Department of the Treasury		
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

<b>Section: B</b>		<b>Section Name:</b> Capital leases - other	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero
<b>Threshold</b>				
<b>Line Description</b>	<b>Question</b>	<b>Answer</b>		
Other Notes Info - Future minimum lease programs (CY Non-Federal)	Please provide explanations for any amounts that have changed by 10 percent or more between current fiscal year and prior fiscal year.	IRS decline in capital leases		
Other Notes Info - Total capital lease liability (CY Non-Federal)	Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year.	IRS decline in capital leases.		
<b>Section: C</b>				
<b>Section Name:</b> Commitments: Operating leases and undelivered orders	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero		
<b>Line Line Description</b>	<b>CY Federal</b>	<b>CY Non-Federal</b>	<b>PY Federal</b>	<b>PY Non-Federal</b>
1 Operating leases	380	41	360	41
2 Undelivered orders	639	54,029	529	47,771
<b>Threshold</b>				
<b>Line Description</b>	<b>Question</b>	<b>Answer</b>		
Other Notes Info - Undelivered orders (CY Non-Federal)	Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year.	The \$6B increase is related to the U.S. quota in the IMF - letter of credit. See Department PAR Note 8.		
<b>Section: D</b>				
<b>Section Name:</b> Other Commitments	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero		
<b>Line Line Description</b>	<b>CY Federal</b>	<b>CY Non-Federal</b>	<b>PY Federal</b>	<b>PY Non-Federal</b>
1 Loan Commitment to the Republic of Turkey - PAR Note 17		8,500		8,500
2				
3				
4				
5				

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<b>Note:</b> 18	Commitments	<b>Fiscal Year:</b> 2004	<b>Period:</b> Q4YTD
<b>Entity:</b> 2000	Department of the Treasury		
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

<b>Section:</b> E	<b>Section Name:</b> Risk assumed	<b>No Data Flag:</b> YES	<b>Rounding Method:</b> User-Defined	<b>Decimal:</b> User-Defined
<b>Line No</b>	<b>Line Description</b>	<b>2004 - Q4YTD</b>	<b>2003 - Q4YTD</b>	<b>Line Attributes</b> NB Dollars Credit
1	Risk assumed from insurance and guarantee programs			

**Tab: Text Data**

<b>Line No</b>	<b>Question</b>	<b>Answer</b>
1	Provide the Indicators of the range of uncertainty around insurance related estimates and sensitivity of the estimates to changes in major assumptions.	N/A
2	Provide a statement if the estimate of possible liability cannot be made.	N/A
3	Provide a description of the lessee's leasing arrangements including the basis on which contingent rental payments are determined, the existence and terms of renewal or purchase options, escalation clauses and restrictions imposed by lease agreement.	See comments from Treasury bureaus that responded to this inquiry. Other Treasury bureaus did not respond. It is reasonable to assume that in a diverse entity such as Treasury that there are numerous lease agreements with differing terms with regard to contingent lease payments, renewal or purchase options, escalation clauses, and restrictions imposed by the lease agreement. U.S Mint - We lease space in the building that we partially rent to IRS, Customs, Public Debt and the Treasury Executive Institute. These leases are ongoing and we do not anticipate any significant changes. Should these tenants eventually leave, we would most likely not have a problem subletting to another tenant. Bureau of Engraving and Printing - Lease arrangements are based on rentable square feet. Additions may be made for parking, security, and maintenance. The agreement may have predetermined escalation in the annual rental amount.

Community Development Financial Institutions - Leases office space from GSA under and operating lease which expires January 2007. CDFI also leases office equipment under various operating leases that expire at various times with options for renewal.



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<b>Note:</b> 19	Dedicated Collections	<b>Fiscal Year:</b> 2004	<b>Period:</b> Q4YTD
<b>Entity:</b> 2000	Department of the Treasury		
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

Section: D	Section Name: Liabilities - Prior Year	Rounding Method: Millions				Decimal: Zero			
Line No	Line Description	Liability due and payable to beneficiaries	Other liabilities	Total liabilities	Line Attributes	NB			
14	D.C Pensions and Other Miscellaneous Treasury Trust Funds	230	8,313	8,543	Dollars	Credit			
15					Dollars	Credit			
16					Dollars	Credit			
Section: E	Section Name: Current Year - Revenue, financing, expenses, and other	Rounding Method: Millions				Decimal: Zero			
Line No	Line Description	Beginning net position	Exchange revenue - Federal	Exchange revenue - with the public	Nonexchange revenue - Federal	Nonexchange revenue - with the public	Other financing sources	Line Attributes	NB
14	D. C Pensions and Miscellaneous Treasury Trust Funds	5,804	-109	-23	-487	0	0	Dollars	Debit
15								Dollars	Debit
16								Dollars	Debit
								Line Attributes	NB
14	D. C Pensions and Miscellaneous Treasury Trust Funds	0	389	626	6,200			Dollars	Debit
15								Dollars	Debit
16								Dollars	Debit

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Fiscal Year: 2004 Period: Q4YTD

Note: 19 Dedicated Collections

Entity: 2000 Department of the Treasury

Status: Complete

**Tab: Other Notes Info.**

Section: F		Section Name: Prior Year - Revenue, financing, expenses, and other		Rounding Method: Millions		Decimal: Zero			
Line No	Line Description	Beginning net position	Exchange revenue - Federal	Exchange revenue - with the public	Nonexchange revenue - Federal	Nonexchange revenue - with the public	Other financing sources	Line Attributes	NB
14	D.C.Pensions and Other	5,480	-564	-136				Dollars	Debit
	Miscellaneous Treasury Trust Funds								
15									
16									
Line No	Line Description	Other changes in fund balance	Program expenses	Other expenses	Ending net position			Line Attributes	NB
14	D.C.Pensions and Other							Dollars	Debit
	Miscellaneous Treasury Trust Funds							Dollars	Debit
15									
16									

**Tab: Text Data**

Line No	Question	Answer
1	Provide the legal authority for the administrative entity of each fund to use the collections based on SFFAS No. 7, par. 85.	In conformity with SFFAS No. 7, the information regarding the D.C. Pension Fund is reported separately in special reports to the contributors and beneficiaries. Investments and revenue related to investments in Bureau of Public Debt Securities are eliminated in the Department's consolidated financial statements.

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Other Data: 01	Net Cost Statement:	Fiscal Year: 2004	Period: Q4YTD
Entity: 2000	Department of the Treasury		
Status: Complete			

Tab: Other Data Info.				
Section:	A	Section Name:	Value for goods and services provided to the public: (SFFAS No. 7, par. 46-47)	Decimal: User-Defined
Line No	Line Description	2004 - Q4YTD	2003 - Q4YTD	Line NB Attributes Dollars Debit
1	Expected loss when goods or services are made or provided to order			

Tab: Other Text Data		
Section:	A	Section Name: Value for goods and services provided to the public: (SFFAS No. 7, par. 46-47)
Line No	Question	Answer
1	Provide the pricing policy that differs from full cost or market pricing.	None known
2	Provide the possible effect on demand and revenue if prices were raised to reflect market or full cost.	N/A
3	Provide the prices set by law or executive order not based on full cost or market and possible effect.	N/A

**U.S. Department of the Treasury  
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<b>Other Data:</b> 02	Statement of Operations and Changes in Net Position:	Fiscal Year: 2004	Period: Q4YTD
Entity: 2000	Department of the Treasury		
Status: Complete			

  

Tab: Other Data Info.						
<b>Section:</b> A	<b>Section Name:</b> Nonexchange Revenue: Specific potential accruals not made as a result of using the modified cash basis of accounting	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero			
Line No	Line Description	CY - Low Range	CY - High Range	PY - Low Range	PY - High Range	Line NB Attributes
1	Federal Income Taxes	0	0	0	0	Dollars Debit
2	Excise taxes	0	0	0	0	Dollars Debit
3						Dollars Debit
4						Dollars Debit
5						Dollars Debit

  

Tab: Other Text Data		
<b>Section:</b> A	<b>Section Name:</b> Nonexchange Revenue: Specific potential accruals not made as a result of using the modified cash basis of accounting	
<b>Line No</b>	<b>Question</b>	<b>Answer</b>
1	Describe the practical and inherent limitations affecting the accrual of taxes and duties. (SFFAS No. 7, par.64)	<p>The Internal Revenue Service uses a modified cash basis for the accrual of taxes, because of the limitations in the assessment process regarding the delay in the time when there is a legally enforceable claim. Accrual accounting provides more accurate and complete information about receivables and refunds legally receivable and collectible concerning the components of the Government's revenue stream, and is the reason we compute the allowance for doubtful accounts (ADA). Since cash basis tax revenue still needs to be accounted for, this is the reason that we continue to account for it in conjunction with the ADA, forming the basis of IRS' accounting methodology.</p> <p>TTB indicates the difficulty in evaluating whether or not a taxpayer is able to pay.</p>



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<b>Other Data:</b> 03	Capitalized Assets	<b>Fiscal Year:</b> 2004	<b>Period:</b> Q4YTD
<b>Entity:</b> 2000	Department of the Treasury		
<b>Status:</b> Complete			

Tab: Other Data Info.						
Section: A		Section Name: Capitalized assets:		Rounding Method: Millions		Decimal: Zero
Line No	Line Description	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes	Line NB Attributes
1	From the Public	459	541	700	-159	Dollars Debit
2	From Federal Agencies	5	39	23	16	Dollars Debit
<b>Threshold</b>						
<b>Line Description</b>		<b>Question</b>		<b>Answer</b>		
Other Data Info - From the Public (2004 - Q4YTD)		Please provide an explanation for any amount that has changed by 10% or more between the current fiscal year and the prior fiscal year.		Majority of the difference is attributed to the IRS and Financial Management Service ADP systems purchases.		
Other Data Info - From Federal Agencies (2004 - Q4YTD)		Please provide an explanation for any amount that has changed by 10% or more between the current fiscal year and the prior fiscal year.		Majority of the difference is attributed to IRS purchases from General Services Administration.		
Section: B		Section Name: Capitalized assets acquired from Federal agencies		Rounding Method: Millions		Decimal: Zero
Line No	Line Description	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes	Line NB Attributes
1	General Services Administration	5	39	11,000,000	-10,999,961	Dollars Debit
2	Department of Education	0	0	0	0	Dollars Debit
3	Department of Defense	0	0	0	0	Dollars Debit
4	Department of Interior	0	0	0	0	Dollars Debit
5	Department of Justice	0	0	0	0	Dollars Debit
6	All other departments	1	1	12,000,000	-11,999,999	Dollars Debit
<b>Threshold</b>						
<b>Line Description</b>		<b>Question</b>		<b>Answer</b>		
Other Data Info - General Services Administration (2004 - Q4YTD)		Please provide an explanation for any amount that has changed by 10% or more between the current fiscal year and the prior fiscal year.		The amount previously reported was in dollars instead of millions.		

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<b>Other Data:</b> 04	<b>Taxes</b>	<b>Fiscal Year:</b> 2004	<b>Period:</b> Q4YTD
<b>Entity:</b> 2000	<b>Department of the Treasury</b>		
<b>Status:</b> Complete			

Tab: Other Data Info.						
Section:	A	Section Name:	Taxes (SSFAS, No.7, par. 67-69)	Rounding Method: Millions		Decimal: Zero
Line No	Line Description	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes	Line NB Attributes
1	Estimated realized value of compliance assessments as of the end of the period	33,000	31,000	20,000	11,000	Dollars Debit
2	Estimated realizable value of pre-assessment work-in-progress	0	0	0	0	Dollars Debit
3	Changes in the totals of 1 and 2 above	33,000	31,000	20,000	11,000	Dollars Debit
4	Other claims for refunds not yet accrued but likely to be paid	8,400	14,100	14,200	-100	Dollars Debit
5	Management's best estimate of unasserted claims for refunds	0	0	0	0	Dollars Debit
6	Changes in the totals of 4 and 5 above	8,400	14,100	14,200	-100	Dollars Debit
7	Amount of assessments written off that continue to be statutorily collectible	115,000	126,000	126,000	0	Dollars Debit

Tab: Other Text Data		
Section:	A	Section Name: Taxes (SSFAS, No.7, par. 67-69)
Line No	Question	Answer
1	Provide the explicit definitions of estimated amounts of the size of the tax gap.	The tax gap is the aggregate amount of tax (i.e., excluding interest and penalties) that is imposed by the tax laws for any given tax year but is not paid voluntarily and timely. The tax gap arises from three types of noncompliance: not filing timely tax returns (the non-filing gap); underreporting the correct amount of tax on timely-filed returns (the underreporting gap); and not paying on time the full amount reported on timely-filed returns (the underpayment gap). The limitation on determine the estimated size of the tax gap is in the difficulty in determine the taxpayer's noncompliance in filing the tax return and the underreporting of the correct amount of tax on the timely-filed return.
2	Provide an explanation of the limited reliability of the estimates of the size of the tax gap.	

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Other Data: 04	Taxes	Fiscal Year: 2004	Period: Q4YTD
Entity: 2000	Department of the Treasury		
Status: Complete			

Tab: Other Text Data			
Section: A		Section Name: Taxes (SSFAS, No.7, par. 67-69)	
Line No	Question	Answer	
3	Provide cross-references to portions of the tax gap due from identified noncompliant taxpayers and importers.	Data is not available at this time.	
4	Provide the estimates of the annual tax gap (amounts should specifically define whether it includes or excludes estimates of tax due on illegally earned revenue).	The Internal Revenue Service currently projects, based on compliance data from the 1980's, that the annual Federal gross tax gap is somewhere between \$300 billion and \$350 billion.	
5	Provide an explanation of the limited reliability of the tax gap estimates.	See explanation provided above for #2.	

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Other Data: 05	Stewardship Information	Fiscal Year: 2004	Period: Q4YTD
Entity: 2000	Department of the Treasury		
Status: Complete			

Tab: Other Data Info.									
Section: A		Section Name: Stewardship Land - Physical units (SFFAS No. 8, par.81) No Data: YES							
Line No	Line Description	Physical units acquired during the Current Year	Physical units withdrawn during the Current Year	Physical units End of Current Year	Physical units acquired during the Prior Year	Physical units withdrawn during the Prior Year	Physical units End of Prior Year	Line Attributes	NB
1	Heritage Asset							Units	N/A
2	Land							Units	N/A
3								Units	N/A
4								Units	N/A
5								Units	N/A
6								Units	N/A
7								Units	N/A
8								Units	N/A
9								Units	N/A
10								Units	N/A
Line No	Line Description	Physical units acquired previously reported	Physical units withdrawn previously reported	Physical units end of y previously reported	Physical units acquired Line Items Changes	Physical units withdrawn Line Item Changes	Physical units end of yr Line Item Changes	Line Attributes	NB
1	Heritage Asset							Units	N/A
2	Land							Units	N/A
3								Units	N/A
4								Units	N/A
5								Units	N/A
6								Units	N/A
7								Units	N/A
8								Units	N/A
9								Units	N/A
10								Units	N/A

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Other Data: 05	Stewardship Information	Fiscal Year: 2004	Period: Q4YTD
Entity: 2000	Department of the Treasury		
Status: Complete			

Tab: Other Data Info.				
Section:	B	Section Name:	Stewardship Land - Cost of stewardship land acquired (SFFAS No. 8, par. 81)	Decimal: Zero
Line No	Line Description	2004 - Q4YTD	2003 - Q4YTD	Line Item Changes
1				Line NB
2				Dollars
3				Debit
4				Dollars
5				Debit
6				Dollars
7				Debit
8				Dollars
9				Debit
10				Dollars

Tab: Other Text Data		
Section:	A	Section Name: Stewardship Land - Physical units (SFFAS No. 8, par.81) No Data: YES
Line No	Question	Answer
1	Provide the method of acquisition for each category.	
2	Provide the method of withdrawal for each category.	
3	Provide the predominate use of stewardship land for each category.	
4	Provide the condition of stewardship land for each category.	
5	Provide a discussion of the major issues if condition or deferred maintenance is reported.	

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<b>Other Data:</b> 06	Heritage Assets	Fiscal Year: 2004	Period: Q4YTD
<b>Entity:</b> 2000	Department of the Treasury		
<b>Status:</b> Complete			

Tab: Other Data Info.						
Section: A		Section Name: Heritage Assets (SFFAS No. 8, par. 50)				
Line No	Line Description	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes	Line NB Attributes
1	Collection-type - No. of physical units added during the FY	.0000	.0000		.0000	Units N/A
2	Collection-type - No. of physical units withdrawn during the FY	.0000	.0000		.0000	Units N/A
3	Collection-type - No. of heritage assets as of the end of the FY	.0000	.0000		.0000	Units N/A
4	Natural heritage - No. of physical units added during the FY	.0000	.0000		.0000	Units N/A
5	Natural heritage - No. of physical units withdrawn during the FY	.0000	.0000		.0000	Units N/A
6	Natural heritage - No. of heritage assets as of the end of the fiscal year	.0000	.0000		.0000	Units N/A
7	Cultural heritage - No. of physical units added during the FY	.0000	.0000		.0000	Units N/A
8	Cultural heritage - No. of physical units withdrawn during the FY	.0000	.0000		.0000	Units N/A
9	Cultural heritage - No. of heritage assets as of the end of the FY	1.0000	1.0000		1.0000	Units N/A

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Other Data: 06	Heritage Assets	Fiscal Year: 2004	Period: Q4YTD
Entity: 2000	Department of the Treasury		
Status: Complete			

Tab: Other Data Info.						
Section: B	Section Name: Heritage Assets - Cost of assets acquired	No Data: YES	Rounding Method: Millions	Decimal: Zero		
Line No	Line Description	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes	Line NB Attributes Dollars Debit Dollars Debit Dollars Debit
1	Collection					
2	Natural					
3	Cultural					
Section: C	Section Name: Collection-type heritage assets	No Data: YES				
Line No	Line Description	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes	Line NB Attributes

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Other Data: 06	Heritage Assets	Fiscal Year: 2004	Period: Q4YTD
Entity: 2000	Department of the Treasury		
Status: Complete			

Tab: Other Data Info.						
Section: D		Section Name: Natural heritage assets		No Data: YES		
Line No	Line Description	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes	Line NB Attributes

Tab: Other Text Data		
Section: A	Section Name: Heritage Assets (SFFAS No. 8, par. 50)	No Data: YES
Line No	Question	Answer
1	Provide the methods of acquisition of collection-type heritage assets.	
2	Provide the methods of withdrawal of collection-type heritage assets.	
3	Provide the condition of the collection-type heritage assets.	
4	Provide the methods of acquisition of the natural heritage assets.	
5	Provide the methods of withdrawal of natural heritage assets.	
6	Provide the condition of the natural heritage assets.	
7	Provide the methods of acquisition of cultural heritage assets.	



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Other Data: 06	Heritage Assets	Fiscal Year: 2004	Period: Q4YTD
Entity: 2000	Department of the Treasury		
Status: Complete			

Tab: Other Text Data			
Section:	A	Section Name: Heritage Assets (SFFAS No. 8, par. 50)	No Data: YES
Line No	Question	Answer	
8	Provide the methods of withdrawal of cultural heritage assets.		
9	Provide the condition of the cultural heritage assets.		

Tab: Other Data Info.							
Section: A		Section Name: Present value of long-range actuarial projections: Federal Old-Age, Survivors and Disability Insurance (Social Security) No Data: YES					
Line No	Line Description	2004	2003	2002	2001	2000	Line NB Attributes
Section: B		Section Name: Present value of long-range actuarial projections: Federal Hospital Insurance (Medicare Part A).					
Line No	Line Description	2004	2003	2002	2001	2000	Line NB Attributes

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Other Data: 07	Stewardship Responsibilities: Social Insurance	Fiscal Year: 2004	Period: Q4YTD
Entity: 2000	Department of the Treasury		
Status: Complete			

Tab: Other Data Info.				
Section: C	Section Name: Present value of long-range actuarial projections: Federal Supplementary Medical Insurance (Medicare Part B)			
Line No	Line Description	2004	2003	2002
			2001	2000
				Line NB Attributes
Section: D	Section Name: Present value of long-range actuarial projections: Railroad Retirement			
Line No	Line Description	2004	2003	2002
			2001	2000
				Line NB Attributes





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Other Data: 07	Stewardship Responsibilities: Social Insurance	Fiscal Year: 2004	Period: Q4YTD
Entity: 2000	Department of the Treasury		
Status: Complete			

Tab: Other Data Info.				
Section: I	Section Name: Trust fund balances at the beginning of the valuation period (SFFAS No. 17, par. 32 (3))			
Line No	Line Description	2004	2003	2002
				2001
				2000
				Line NB Attributes
Section: J	Section Name: Statutory or other material changes after the current fiscal year (SFFAS No. 17, par. 24)			
Line No	Line Description			Line NB Attributes

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Other Data: 07	Stewardship Responsibilities: Social Insurance	Fiscal Year: 2004	Period: Q4YTD
Entity: 2000	Department of the Treasury		
Status: Complete			

Tab: Other Data Info.			
Section: K	Section Name: Provide the information indicated in the Other Text Data Tab		
Line No	Line Description	Line Attributes	NB

Tab: Other Text Data			
Section: K	Section Name: Provide the information indicated in the Other Text Data Tab	No Data: YES	
Line No	Question	Answer	
7	Percentage of total Government receipts represented by total trust fund receipts		
8	Percentage of total trust funds receipts represented by Social Security and Medicare Trust Funds receipts		
9	Percentage of SMI program expenses represented by the Medicare SMI Trust Fund, Social Security Trust Funds (OASI and DI) and the Medicare HI Trust Fund		
11	Provide the text comparing the data in the annual revenues and expenditures for Medicare and Social Security Trust Funds and the Federal Budget, Fiscal Year 2004 Table		

Tab: Other Data Info.						
Section: A		Section Name: Annual revenues and expenditures for Medicare and Social Security Trust Funds and the Federal Budget			Decimal: User-Defined	
Line No	Line Description	HI	SMI	OASDI	Other Government	Line NB Attributes
1	Trust Fund - Revenues from public					Dollars Debit
2	Trust Fund - Payroll & Benefit Taxes					Dollars Debit
3	Premiums, other					Dollars Debit
4	Revenues/credits from other - Government accounts					Dollars Debit
5	Revenues/credit from other - Transfers					Dollars Debit
6	Revenues/credits from other - Interest credits					Dollars Debit
7	Expenditures to Public - Benefits and Admin. Costs					Dollars Debit
8	Other Government - Revenues from public					Dollars Debit
9	Other Government - Expenditures to public					Dollars Debit
10	Other Government - General Government					Dollars Debit
11	Other Government - Interest on debt held					Dollars Debit
12	Other Govt. - Expenditures/credits to trust fund - Accounts					Dollars Debit
13	Other Govt. - Expenditures/credits to trust fund - Transfers					Dollars Debit
14	Other Govt. - Expenditures/credits					Dollars Debit



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Other Data: 08	Annual Revenues and Expenditures	Fiscal Year: 2004	Period: Q4YTD
Entity: 2000	Department of the Treasury		
Status: Complete			

Tab: Other Data Info.			
Section: A	Section Name: Annual revenues and expenditures for Medicare and Social Security Trust Funds and the Federal Budget	Rounding Method: User-Defined	Decimal: User-Defined
to trust fund - Interest credits			Debit
15 Revenues from public less expenditures to public			Dollars
16 Revenues from public plus revenues/credits from other Government less expenditures to public			Dollars
			Debit



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<b>Other Data:</b> 14	Stewardship Investments	<b>Fiscal Year:</b> 2004	<b>Period:</b> Q4YTD
<b>Entity:</b> 2000	Department of the Treasury		
<b>Status:</b> Complete			

Tab: Other Data Info.									
Section:	C	Section Name:	Research and development: Investments in basic research	No Data:	YES	Rounding Method:	Millions	Decimal:	Zero
Line No	Line Description	FY 2004	FY 2003	FY 2002	FY 2001	FY 2000	Line Attributes	NB	
1							Dollars	Debit	
2							Dollars	Debit	
3							Dollars	Debit	
4							Dollars	Debit	
5							Dollars	Debit	
6							Dollars	Debit	
7							Dollars	Debit	
8	Other investments in basic research						Dollars	Debit	
Section:	D	Section Name:	Research and development: Investments in applied research	No Data:	YES	Rounding Method:	Millions	Decimal:	Zero
Line No	Line Description	FY 2004	FY 2003	FY 2002	FY 2001	FY 2000	Line Attributes	NB	
1							Dollars	Debit	
2							Dollars	Debit	
3							Dollars	Debit	
4							Dollars	Debit	
5							Dollars	Debit	
6							Dollars	Debit	
7							Dollars	Debit	
8	Other investment in applied research						Dollars	Debit	

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Other Data: 14	Stewardship Investments	Fiscal Year: 2004	Period: Q4YTD
Entity: 2000	Department of the Treasury		
Status: Complete			

Tab: Other Text Data			
Section: D	Section Name: Research and development: Investments in applied research	No Data: YES	
Line No	Question	Answer	
1	Provide a description of the major programs of Federal investments in applied research (SFFAS No. 8, par. 93-100)		
Tab: Other Text Data			
Section: E	Section Name: Research and development: Investments in development	No Data: YES	
Line No	Question	Answer	
1	Provide a description of the major programs of Federal investments in development (SFFAS No. 8, par. 93-100)		

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Other Data: 15	Supplemental Information	Fiscal Year: 2004	Period: Q4YTD
Entity: 2000	Department of the Treasury		
Status: Complete			

Tab: Other Data Info.									
Section:	A	Section Name:	Deferred Maintenance	No Data: YES	Rounding Method:	Millions	Decimal:	Zero	
Line No	Line Description	Current Year- Low	Current Year - High	Current Yr. - Critical Maintenance	Prior Year- Low	Prior Year - High	Prior Year - Critical Maintenance	Line Attributes	NB
1	Buildings, structures, and facilities							Dollars	Debit
2	Furniture, fixtures, and equipment							Dollars	Debit
3	Assets under capital lease							Dollars	Debit
4	General property, plant, and equipment							Dollars	Debit
5	Heritage assets - Collection type							Dollars	Debit
6	Heritage assets - Natural							Dollars	Debit
7	Heritage assets - Cultural							Dollars	Debit
8	Stewardship land							Dollars	Debit
Line No	Line Description	Low Previously Reported	High Previously Reported	Critical Previously Reported	Low Line Item Changes	High Line Item Changes	Critical Line Item Changes	Line Attributes	NB
1	Buildings, structures, and facilities							Dollars	Debit
2	Furniture, fixtures, and equipment							Dollars	Debit
3	Assets under capital lease							Dollars	Debit
4	General property, plant, and equipment							Dollars	Debit
5	Heritage assets - Collection type							Dollars	Debit
6	Heritage assets - Natural							Dollars	Debit
7	Heritage assets - Cultural							Dollars	Debit
8	Stewardship land							Dollars	Debit

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Other Data: 15	Supplemental Information	Fiscal Year: 2004	Period: Q4YTD
Entity: 2000	Department of the Treasury		
Status: Complete			

Tab: Other Data Info.									
Section: B		Section Name: Required information if total life-cycle cost method is used - by major class of assets		No Data: YES		Rounding Method: Millions		Decimal: Zero	
Line No	Line Description	Buildings, structures, and facilities	Furniture, fixtures, and equipment	Assets under capital lease	General PP&E	HA - Collection	HA - Natural	Line Attributes	NB
1	PY balance of cumulative deferred maintenance amount							Dollars	Debit
2	Maintenance defined as required maintenance for the period							Dollars	Debit
3	Maintenance actually performed during the period							Dollars	Debit
4	Difference between forecast and actual maintenance							Dollars	Debit
5	Adjustments to scheduled amounts deemed necessary by PPE managers							Dollars	Debit
6	Ending cumulative balance for the period for each major class of asset experiencing deferred maintenance							Dollars	Debit
Line No	Line Description	HA - Cultural	Stewardship Land					Line Attributes	NB
1	PY balance of cumulative deferred maintenance amount							Dollars	Debit
2	Maintenance defined as required maintenance for the period							Dollars	Debit
3	Maintenance actually performed during the period							Dollars	Debit

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<b>Other Data:</b> 15	Supplemental Information	Fiscal Year: 2004	Period: Q4YTD
<b>Entity:</b> 2000	Department of the Treasury		
<b>Status:</b> Complete			

Tab: Other Data Info.						
Section: B		Section Name: Required information if total life-cycle cost method is used - by major class of assets		No Data: YES	Rounding Method: Millions	Decimal: Zero
4	Difference between forecast and actual maintenance					Dollars Debit
5	Adjustments to scheduled amounts deemed necessary by PPE managers					Dollars Debit
6	Ending cumulative balance for the period for each major class of asset experiencing deferred maintenance					Dollars Debit

Tab: Other Text Data			
Section:	A	Section Name: Deferred Maintenance	No Data: YES
Line No	Question	Answer	
1	Provide the method for measuring deferred maintenance for each major class of asset.		
2	Provide the definition of critical and noncritical deferred maintenance for each major class of asset.		
3	Provide a description of the requirements or standards for acceptable operating condition if the condition assessment survey method is used (SFFAS no.6, par. 83)		
4	Provide the changes in the condition requirements or standards if the condition assessment survey method is used (SFFAS No. 6, par. 83)		
5	Provide the asset condition and a range estimate of dollar amount of maintenance needed to return it to its acceptable operating condition if the condition assessment survey method is used (SFFAS No. 6, par. 83)		

Tab: Other Text Data			
Section:	B	Section Name: Required information if total life-cycle cost method is used - by major class of assets	No Data: YES
Line No	Question	Answer	
1	Provide the original date of maintenance forecast and explanation for any changes to the forecast (SFFAS No. 6, par. 83).		



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Other Data: 17	Tax Burden	Fiscal Year: 2004	Period: Q4YTD
Entity: 2000	Department of the Treasury		
Status: Complete			

Tab: Other Data Info.						
Section:	A	Section Name:	Individual Income Tax Returns for Tax Year 2002	No Data:	YES	
Line No	Line Description	Under \$30,000	\$30,000 - under \$75,000	\$75,000 - under \$150,000	Greater than \$150,000	Line Attributes NB
1	Tax burden, percentage of gross income					Percent N/A
2	Percent of total deductions on taxable income					Percent N/A
3	Percent of total credits against tax liability for Indiv Tax Returns and Corp Tax Returns based on the size of AGI					Percent N/A
Section:	B	Section Name:	Individual Income Tax Returns for Tax Year 2002	No Data:	YES	
Line No	Line Description	Under \$30,000	\$30,000 - under \$75,000	\$75,000 - under \$150,000	Greater than \$150,000	Line Attributes NB
1	Average tax per return					Dollars Debit

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Other Data: 17	Tax Burden	Fiscal Year: 2004	Period: Q4YTD
Entity: 2000	Department of the Treasury		
Status: Complete			

Tab: Other Data Info.						
Section: C	Section Name:	Corporation Income Tax Returns for Tax Year 2001	No Data: YES			
Line No	Line Description	Under \$10 million	\$10 million under \$50 million	\$50 million under \$250 million	Greater than \$250 million	Line Attributes NB
1	Tax burden, percentage of gross income					Percent N/A
2	Percent of total deductions on taxable income					Percent N/A
3	Percent of total credits against tax liability					Percent N/A
Section: D	Section Name:	Corporation Income Tax Returns for Tax Year 2001	No Data: YES	Rounding Method:	Thousands	Decimal: Zero
Line No	Line Description	Under \$10 million	\$10 million under \$50 million	\$50 million under \$250 million	Greater than \$250 million	Line Attributes NB
1	Average tax per return					Dollars Debit

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Other Data: 18	Other information	Fiscal Year: 2004	Period: Q4YTD
Entity: 2000	Department of the Treasury		
Status: Complete			

Tab: Other Data Info.						
Section:	A	Section Name:	Estimated amounts that may be paid out as other claims for tax refunds	Rounding Method:	Whole-Dollars	Decimal: Two
Line No	Line Description	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes	Line NB Attributes Dollars Debit
1	Estimated payout (including principal and interest) for claims pending judicial review by the Federal Courts	1,700,000,000.00	6,500,000,000.00	6,500,000,000.00	.00	Debit
2	Claims under appeal	6,700,000,000.00	7,600,000,000.00	7,600,000,000.00	.00	Dollars Debit
Section:	B	Section Name:	Other information related to taxes	Rounding Method:	Whole-Dollars	Decimal: Zero
Line No	Line Description	2004 - Q4YTD	2003 - Q4YTD	Previously Rptd	Line Item Changes	Line NB Attributes Dollars Debit
1	Payroll taxes paid by the employers (Federal agencies) included in individual and FICA taxes	63,000,000,000	62,000,000,000		62,000,000,000	Dollars Debit
2	Refundable portion of child care tax credits issued	9,000,000,000	6,000,000,000	6,341,000,000	-341,000,000	Dollars Debit
3	Amount of EITC refunds	33,000,000,000	32,000,000,000	32,000,000,000	0	Dollars Debit
4	Amount of EITC refunds applied to reduce taxpayer liability	5,200,000,000	5,100,000,000	5,100,000,000	0	Dollars Debit

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Other Data: 20	Summary of Unadjusted Misstatements	Fiscal Year: 2004	Period: Q4YTD
Entity: 2000	Department of the Treasury		
Status: Complete			

Tab: Other Data Info.			
Section: A	Section Name: For each Unadjusted Misstatement enter the requested information.		
Line No	Line Description	Line Attributes	NB

Tab: Other Text Data			
Section: A	Section Name: For each Unadjusted Misstatement enter the requested information.		
Line No	Question	Answer	
1	Provide 1) the AFS line, 2) the adjustment #, 3) a description, 4) the debit, credit, and net for the Know Misstatements, 5) the debit, credit, and net for the projected misstatements, 6) the FY, and 7) the affected FR line item.	These are known misstatements (in thousands)::  1) Intragovernmental - Debt and Public - Debt; 2) adjustment #1; 3) To reclassify Treasury deposit fund's activity from intragovernmental to Public; 4) debit intragovernmental \$357,590, credit Public \$357,590, NET - zero; 5) Consolidated F/S line item -- Debt Securities Issued.  1) Intragovernmental - Debt and Public - Debt; 2) adjustment #2; 3) To reclassify Treasury deposit fund's activity from intragovernmental to Public; 4) credit intragovernmental \$14,179, debit Public \$14,179, NET - zero; 5) Consolidated F/S line item -- Debt Securities Issued.  1) Disbursement; 2) adjustment #3; 3) Disbursements understated due to omission of SGL 7190, Losses - Allocation; 4) Debit \$192,000; 5) Consolidated F/S line item -- CSBR, Line 15.	

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Statement: BALANCE SHEET		Fiscal Year: 2004	Period: QTR 4 - YTD	
Entity:	2000 - Department of the Treasury	Reported in: MILLIONS	Decimal Point: ZERO	
Agency FS	CP Line Description		FY 2004-QTR 4	FY 2003-QTR 4
BS	Accounts Receivable		1,292	1,645
		Variance:	0	0
TP ID	Trading Partner Name	FY 2004-QTR 4	FY 2003-QTR 4	FY 2003-QTR 4
			Prev. Rpt.	Line item chgs.
1200	Department of Agriculture	9	193	0
1400	Department of the Interior	181	186	0
1500	Department of Justice	4	6	0
1601	Department of Labor	1	2	0
1800	United States Postal Service	2	0	0
1900	Department of State	7	8	0
2400	Office of Personnel Management	198	193	0
2800	Social Security Administration	0	1	0
3600	Department of Veteran Affairs	44	45	0
4700	General Services Administration	239	224	0
5000	Securities and Exchange Commission	0	1	0
5100	Federal Deposit Insurance Corporation	1	1	0
6800	Environmental Protection Agency	22	0	0
6900	Department of Transportation	10	9	0
7000	Department of Homeland Security	6	1	0
7200	Agency for International Development	3	1	0
7300	Small Business Administration	1	1	0
7500	Department of Health and Human Services	25	16	0
8600	Department of Housing and Urban	1	0	0

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**Statement:** BALANCE SHEET      **Fiscal Year:** 2004      **Period:** QTR 4 - YTD

**Entity:** 2000 - Department of the Treasury      **Reported in:** MILLIONS      **Decimal Point:** ZERO

Development				
8900 Department of Energy	0	99	99	0
9100 Department of Education	94	0	0	0
9500 Independent and Other Agencies	4	1	1	0
9999 Unidentified	6	3	3	0
DE00 Department of Defense	434	654	654	0
<b>Total</b>	<b>1,292</b>	<b>1,645</b>	<b>1,645</b>	<b>0</b>

<b>Agency FS</b>	<b>CP Line Description</b>	<b>FY 2004-QTR 4</b>	<b>FY 2003-QTR 4</b>
BS	Interest Receivable	1,379	1,640
	<b>Variance:</b>	0	0

<b>TP ID</b>	<b>Trading Partner Name</b>	<b>FY 2004-QTR 4</b>	<b>FY 2003-QTR 4</b>	<b>FY 2003-QTR 4</b>
			<b>Prev. Rpt.</b>	<b>Line item chgs.</b>
1200	Department of Agriculture	118	264	0
1400	Department of the Interior	888	948	0
1800	United States Postal Service	0	8	0
4700	General Services Administration	40	41	0
6000	Railroad Retirement Board	65	71	0
6400	Tennessee Valley Authority	1	0	0
6900	Department of Transportation	0	(3)	0

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**Statement:** BALANCE SHEET      **Fiscal Year:** 2004      **Period:** QTR 4 - YTD

**Entity:** 2000 - Department of the Treasury      **Reported in:** MILLIONS      **Decimal Point:** ZERO

7200	Agency for International Development	10	0	0	0
7300	Small Business Administration	2	2	2	0
8600	Department of Housing and Urban Development	210	244	244	0
8900	Department of Energy	13	26	26	0
9100	Department of Education	3	1	1	0
9500	Independent and Other Agencies	0	4	4	0
DE00	Department of Defense	29	34	34	0
	<b>Total</b>	1,379	1,640	1,640	0

<b>Agency FS</b>	<b>CP Line Description</b>	<b>FY 2004-QTR 4</b>	<b>FY 2003-QTR 4</b>
BS	Other Assets (without reciprocals)	7,142,782	6,510,011
	<b>Variance:</b>	0	0

<b>TP ID</b>	<b>Trading Partner Name</b>	<b>FY 2004-QTR 4</b>	<b>FY 2003-QTR 4</b>	<b>FY 2003-QTR 4</b>
			<b>Prev. Rpt.</b>	<b>Line item chgs.</b>
1200	Department of Agriculture	(615)	0	0
1400	Department of the Interior	(77)	0	0
1900	Department of State	(1)	0	0
2400	Office of Personnel Management	(198)	0	0
3600	Department of Veteran Affairs	(15)	0	0

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<b>Statement:</b> BALANCE SHEET		<b>Fiscal Year:</b> 2004	<b>Period:</b> QTR 4 - YTD
<b>Entity:</b>	2000 - Department of the Treasury	<b>Reported in:</b> MILLIONS	<b>Decimal Point:</b> ZERO
4700	General Services Administration	(107)	0
6800	Environmental Protection Agency	(2)	0
6900	Department of Transportation	(8)	0
7300	Small Business Administration	(1)	0
7500	Department of Health and Human Services	(2)	0
9900	Treasury General Fund	7,144,056	0
9999	Unidentified	(1)	0
DE00	Department of Defense	(247)	0
<b>Total</b>		7,142,782	6,510,011

<b>Agency FS</b>		<b>CP Line Description</b>	<b>FY 2004-QTR 4</b>	<b>FY 2003-QTR 4</b>
BS		Loans Receivable	222,041	231,650
		<b>Variance:</b>	0	0
<b>TP ID</b>	<b>Trading Partner Name</b>		<b>FY 2003-QTR 4</b>	<b>FY 2003-QTR 4</b>
			<b>Prev. Rpt.</b>	<b>Line item chgs.</b>
1200	Department of Agriculture	68,932	75,866	0
1300	Department of Commerce	275	212	0
1400	Department of the Interior	417	417	0
1500	Department of Justice	20	20	0



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<b>Statement:</b> BALANCE SHEET		<b>Fiscal Year:</b> 2004	<b>Period:</b> QTR 4 - YTD
<b>Entity:</b>	2000 - Department of the Treasury	<b>Reported in:</b> MILLIONS	<b>Decimal Point:</b> ZERO
1601 Department of Labor	8,741	8,244	8,244
1800 United States Postal Service	1,800	7,274	7,274
1900 Department of State	1	0	0
2700 Federal Communications Commission	3,941	5,065	5,065
3300 Smithsonian Institution	21	21	21
3600 Department of Veteran Affairs	2,618	2,854	2,854
4700 General Services Administration	2,209	2,231	2,231
6000 Railroad Retirement Board	2,962	2,953	2,953
6800 Environmental Protection Agency	24	21	21
6900 Department of Transportation	1,112	924	924
7000 Department of Homeland Security	8	8	8
7200 Agency for International Development	111	1	1
7300 Small Business Administration	8,602	6,704	6,704
8300 Export-Import Bank of the United States	7,237	7,280	7,280
8600 Department of Housing and Urban Development	9,893	12,570	12,570
8900 Department of Energy	2,900	2,698	2,698
9100 Department of Education	96,649	92,019	92,019
9500 Independent and Other Agencies	1,519	1,891	1,891
DE00 Department of Defense	2,049	2,377	2,377
<b>Total</b>	<b>222,041</b>	<b>231,650</b>	<b>231,650</b>

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**Statement:** BALANCE SHEET      **Fiscal Year:** 2004      **Period:** QTR 4 - YTD

**Entity:** 2000 - Department of the Treasury      **Reported in:** MILLIONS      **Decimal Point:** ZERO

<u>Agency FS</u>	<u>CP Line Description</u>	<u>FY 2004-QTR 4</u>	<u>FY 2003-QTR 4</u>
BS	Advances to Others and Prepayments	12	27
<b>Variance:</b>		0	0

<u>TP ID</u>	<u>Trading Partner Name</u>	<u>FY 2004-QTR 4</u>	<u>FY 2003-QTR 4</u>	<u>FY 2003-QTR 4</u>
			<u>Prev. Rpt.</u>	<u>Line item chgs.</u>
1400	Department of the Interior	1	0	0
1500	Department of Justice	5	6	0
1800	United States Postal Service	2	5	0
3600	Department of Veteran Affairs	0	2	0
4700	General Services Administration	1	0	0
6800	Environmental Protection Agency	0	1	0
9500	Independent and Other Agencies	2	3	0
DE00	Department of Defense	1	10	0
	<b>Total</b>	12	27	0

<u>Agency FS</u>	<u>CP Line Description</u>	<u>FY 2004-QTR 4</u>	<u>FY 2003-QTR 4</u>
BS	Accounts Payable	707	258
<b>Variance:</b>		0	0

<u>TP ID</u>	<u>Trading Partner Name</u>	<u>FY 2004-QTR 4</u>	<u>FY 2003-QTR 4</u>	<u>FY 2003-QTR 4</u>
			<u>Prev. Rpt.</u>	<u>Line item chgs.</u>
1200	Department of Agriculture	1	1	0
1500	Department of Justice	(14)	4	0
1601	Department of Labor	18	12	0

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Statement: BALANCE SHEET		Fiscal Year: 2004		Period: QTR 4 - YTD	
Entity: 2000 - Department of the Treasury		Reported in: MILLIONS		Decimal Point: ZERO	
1800	United States Postal Service	0	2	2	0
1900	Department of State	16	0	0	0
2400	Office of Personnel Management	1	1	1	0
2800	Social Security Administration	1	1	1	0
3600	Department of Veteran Affairs	2	1	1	0
4700	General Services Administration	9	8	8	0
7000	Department of Homeland Security	22	10	10	0
7500	Department of Health and Human Services	12	16	16	0
8600	Department of Housing and Urban Development	1	0	0	0
9100	Department of Education	5	7	7	0
9500	Independent and Other Agencies	5	0	0	0
9900	Treasury General Fund	625	161	161	0
9999	Unidentified	3	33	33	0
DE00	Department of Defense	0	1	1	0
<b>Total</b>		707	258	258	0

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11/18/2004

<b>Statement:</b> BALANCE SHEET		<b>Fiscal Year:</b> 2004	<b>Period:</b> QTR 4 - YTD
<b>Entity:</b> 2000 - Department of the Treasury		<b>Reported in:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency FS</b>	<b>CP Line Description</b>	<b>FY 2004-QTR 4</b>	<b>FY 2003-QTR 4</b>
BS	Debt	3,055,745	2,843,322
<b>Variance:</b>		0	0
<b>TP ID</b>	<b>Trading Partner Name</b>	<b>FY 2003-QTR 4</b>	<b>FY 2003-QTR 4</b>
		<b>Prev. Rpt.</b>	<b>Line item chgs.</b>
1200	Department of Agriculture	0	0
1400	Department of the Interior	0	0
1500	Department of Justice	0	0
1601	Department of Labor	0	0
1602	PENSION BENEFIT GUARANTY CORPORATION	0	0
1800	United States Postal Service	0	0
1900	Department of State	0	0
2400	Office of Personnel Management	637,523	637,523
2500	National Credit Union Administration	0	0
2700	Federal Communications Commission	0	0
2800	Social Security Administration	1,484,220	1,484,220
3600	Department of Veteran Affairs	0	0
5100	Federal Deposit Insurance Corporation	0	0
6000	Railroad Retirement Board	0	0
6800	Environmental Protection Agency	0	0
6900	Department of Transportation	0	0
7000	Department of Homeland Security	0	0
7500	Department of Health and Human Services	278,255	278,255

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**Statement:** BALANCE SHEET      **Fiscal Year:** 2004      **Period:** QTR 4 - YTD

**Entity:** 2000 - Department of the Treasury      **Reported in:** MILLIONS      **Decimal Point:** ZERO

7802	Farm Credit System Insurance Corporation	2,086	0	0	0
8000	National Aeronautics and Space Administration	17	0	0	0
8600	Department of Housing and Urban Development	30,722	0	0	0
8900	Department of Energy	21,569	0	0	0
9500	Independent and Other Agencies	6,332	0	0	0
9999	Unidentified	32	248,326	0	248,326
DE00	Department of Defense	227,060	194,998	0	194,998
	<b>Total</b>	3,055,745	2,843,322	0	2,843,322

<b>Agency FS</b> <b>CP Line Description</b>		<b>FY 2004-QTR 4</b>		<b>FY 2003-QTR 4</b>	
BS	Interest Payable	42,215		40,757	
<b>Variance:</b>		0		0	

<b>TP ID</b>	<b>Trading Partner Name</b>	<b>FY 2004-QTR 4</b>	<b>FY 2003-QTR 4</b>	<b>FY 2003-QTR 4</b>	<b>FY 2003-QTR 4</b>
			<b>Prev. Rpt.</b>		<b>Line item chgs.</b>
1200	Department of Agriculture	1	56	56	0
1300	Department of Commerce	(2)	0	0	0
1400	Department of the Interior	27	3	3	0
1500	Department of Justice	1	0	0	0

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Statement: BALANCE SHEET		Fiscal Year: 2004		Period: QTR 4 - YTD	
Entity: 2000 - Department of the Treasury		Reported in: MILLIONS		Decimal Point: ZERO	
1601	Department of Labor	580	987	987	0
1602	PENSION BENEFIT GUARANTY CORPORATION	196	0	0	0
1900	Department of State	190	189	189	0
2400	Office of Personnel Management	9,237	9,118	9,118	0
2500	National Credit Union Administration	56	57	57	0
2800	Social Security Administration	22,315	20,932	20,932	0
3600	Department of Veteran Affairs	229	229	229	0
5100	Federal Deposit Insurance Corporation	776	778	778	0
6000	Railroad Retirement Board	2	2	2	0
6800	Environmental Protection Agency	27	26	26	0
6900	Department of Transportation	75	110	110	0
7000	Department of Homeland Security	5	0	0	0
7500	Department of Health and Human Services	3,988	4,066	4,066	0
7802	Farm Credit System Insurance Corporation	28	31	31	0
8600	Department of Housing and Urban Development	307	340	340	0
8900	Department of Energy	109	117	117	0
9500	Independent and Other Agencies	68	81	81	0
DE00	Department of Defense	4,000	3,635	3,635	0
	<b>Total</b>	42,215	40,757	40,757	0

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**Statement:** BALANCE SHEET      **Fiscal Year:** 2004      **Period:** QTR 4 - YTD

**Entity:** 2000 - Department of the Treasury      **Reported in:** MILLIONS      **Decimal Point:** ZERO

<u>Agency FS</u> <u>CP Line Description</u>		<u>FY 2004-QTR 4</u>		<u>FY 2003-QTR 4</u>	
BS	Benefit Program Contributions Payable		164		150
		<b>Variance:</b>			
				0	
				0	
TP ID	Trading Partner Name	FY 2004-QTR 4	FY 2003-QTR 4	FY 2003-QTR 4	
			Prev. Rpt.	Line item chgs.	
1601	Department of Labor	114	114		0
2400	Office of Personnel Management	41	28		0
9900	Treasury General Fund	9	8		0
	<b>Total</b>	164	150		0

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<b>Statement:</b> BALANCE SHEET		<b>Fiscal Year:</b> 2004	<b>Period:</b> QTR 4 - YTD
<b>Entity:</b>	2000 - Department of the Treasury	<b>Reported in:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency FS</b>	<b>CP Line Description</b>	<b>FY 2004-QTR 4</b>	<b>FY 2003-QTR 4</b>
BS	Advances from Others and Deferred Credits	46	64
<b>Variance:</b>			
		0	0
<b>TP ID</b>	<b>Trading Partner Name</b>	<b>FY 2003-QTR 4</b>	<b>FY 2003-QTR 4</b>
		<b>Prev. Rpt.</b>	<b>Line item chgs.</b>
1500	Department of Justice	10	0
1900	Department of State	6	0
4700	General Services Administration	2	0
7000	Department of Homeland Security	30	0
7200	Agency for International Development	(1)	0
8600	Department of Housing and Urban Development	0	0
9500	Independent and Other Agencies	6	0
DE00	Department of Defense	11	0
<b>Total</b>		64	0



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<b>Statement:</b> BALANCE SHEET		<b>Fiscal Year:</b> 2004	<b>Period:</b> QTR 4 - YTD
<b>Entity:</b>	2000 - Department of the Treasury	<b>Reported in:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency FS</b>	<b>CP Line Description</b>	<b>FY 2004-QTR 4</b>	<b>FY 2003-QTR 4</b>
BS	Other Liabilities (without reciprocals)	7	(9)
<b>Variance:</b>			
		0	0
<b>TP ID</b>	<b>Trading Partner Name</b>	<b>FY 2003-QTR 4</b>	<b>FY 2003-QTR 4</b>
		<b>Prev. Rpt.</b>	<b>Line item chgs.</b>
1400	Department of the Interior	0	0
4700	General Services Administration	0	0
9999	Unidentified	(9)	(9)
DE00	Department of Defense	0	0
<b>Total</b>		(9)	(9)

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<b>Statement:</b> STATEMENT OF NET COST		<b>Fiscal Year:</b> 2004		<b>Period:</b> QTR 4 - YTD	
<b>Entity:</b> 2000 - Department of the Treasury		<b>Reported in:</b> MILLIONS		<b>Decimal Point:</b> ZERO	
<b>Agency FS</b>	<b>CP Line Description</b>	<b>FY 2004-QTR 4</b>	<b>FY 2003-QTR 4</b>		
NCS	Imputed Costs	714	729		
<b>Variance:</b>		0	0		
<b>TP ID</b>	<b>Trading Partner Name</b>	<b>FY 2004-QTR 4</b>	<b>FY 2003-QTR 4</b>	<b>FY 2003-QTR 4</b>	<b>Line item chgs.</b>
2400	Office of Personnel Management	714	729	0	0
	<b>Total</b>	714	729	0	0
<b>Agency FS</b>	<b>CP Line Description</b>	<b>FY 2004-QTR 4</b>	<b>FY 2003-QTR 4</b>		
NCS	Benefit Program Costs Related to Exchange Transactions	1,574	1,746		
<b>Variance:</b>		0	0		
<b>TP ID</b>	<b>Trading Partner Name</b>	<b>FY 2004-QTR 4</b>	<b>FY 2003-QTR 4</b>	<b>FY 2003-QTR 4</b>	<b>Line item chgs.</b>
1601	Department of Labor	111	116	0	116
2400	Office of Personnel Management	1,119	1,330	0	1,330
9900	Treasury General Fund	344	300	0	300
	<b>Total</b>	1,574	1,746	0	1,746

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<b>Statement:</b> STATEMENT OF NET COST		<b>Fiscal Year:</b> 2004	<b>Period:</b> QTR 4 - YTD	
<b>Entity:</b>	2000 - Department of the Treasury	<b>Reported in:</b> MILLIONS	<b>Decimal Point:</b> ZERO	
<b>Agency FS</b>	<b>CP Line Description</b>	<b>FY 2004-QTR 4</b>	<b>FY 2003-QTR 4</b>	<b>FY 2003-QTR 4</b>
NCS	Buy/Sell Costs	1,578	2,033	
<b>Variance:</b>		0	0	
<b>TP ID</b>	<b>Trading Partner Name</b>	<b>FY 2004-QTR 4</b>	<b>FY 2003-QTR 4</b> Prev. Rpt.	<b>FY 2003-QTR 4</b> Line item chgs.
1200	Department of Agriculture	41	221	0
1300	Department of Commerce	3	6	0
1400	Department of the Interior	1	11	0
1500	Department of Justice	5	43	0
1601	Department of Labor	14	9	0
1800	United States Postal Service	247	284	0
1900	Department of State	9	16	0
2400	Office of Personnel Management	19	124	0
2800	Social Security Administration	(1)	0	0
3600	Department of Veteran Affairs	2	4	0
4700	General Services Administration	983	1,013	0
6000	Railroad Retirement Board	0	1	0
6900	Department of Transportation	24	25	0
7000	Department of Homeland Security	59	52	0
7200	Agency for International Development	13	13	0
7300	Small Business Administration	2	29	0
7500	Department of Health and Human Services	24	0	0
8900	Department of Energy	3	7	0
9500	Independent and Other Agencies	117	105	0

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<b>Statement:</b>	STATEMENT OF NET COST	<b>Fiscal Year:</b>	2004	<b>Period:</b>	QTR 4 - YTD
<b>Entity:</b>	2000 - Department of the Treasury	<b>Reported in:</b>	MILLIONS	<b>Decimal Point:</b>	ZERO
DE00	Department of Defense	13	70	70	0
	<b>Total</b>	1,578	2,033	2,033	0

<b>Agency FS</b>	<b>CP Line Description</b>	<b>FY 2004-QTR 4</b>	<b>FY 2003-QTR 4</b>
NCS	Federal Securities Interest Expense Related to Exchange Tran	163,821	157,674
	<b>Variance:</b>	0	0
<b>TP ID</b>	<b>Trading Partner Name</b>	<b>FY 2004-QTR 4</b>	<b>FY 2003-QTR 4</b>
1200	Department of Agriculture	3	0
1400	Department of the Interior	124	0
1500	Department of Justice	12	0
1601	Department of Labor	2,449	0
1602	PENSION BENEFIT GUARANTY CORPORATION	752	0
1800	United States Postal Service	5	0
1900	Department of State	764	0
2400	Office of Personnel Management	37,292	0
2500	National Credit Union Administration	125	0
			<b>Line item chgs.</b>

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Statement: STATEMENT OF NET COST		Fiscal Year: 2004	Period: QTR 4 - YTD
Entity:	2000 - Department of the Treasury	Reported in: MILLIONS	Decimal Point: ZERO
2800 Social Security Administration	87,609	0	0
3600 Department of Veteran Affairs	895	0	0
5100 Federal Deposit Insurance Corporation	2,122	0	0
6000 Railroad Retirement Board	36	0	0
6800 Environmental Protection Agency	94	0	0
6900 Department of Transportation	451	0	0
7000 Department of Homeland Security	20	0	0
7500 Department of Health and Human Services	16,642	0	0
7802 Farm Credit System Insurance Corporation	88	0	0
8000 National Aeronautics and Space Administration	1	0	0
8600 Department of Housing and Urban Development	1,501	0	0
8900 Department of Energy	1,389	0	0
9500 Independent and Other Agencies	261	0	0
9999 Unidentified	0	157,674	157,674
DE00 Department of Defense	11,186	0	0
<b>Total</b>	<b>163,821</b>	<b>157,674</b>	<b>157,674</b>

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<b>Statement:</b> STATEMENT OF NET COST		<b>Fiscal Year:</b> 2004	<b>Period:</b> QTR 4 - YTD
<b>Entity:</b>	2000 - Department of the Treasury	<b>Reported in:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency FS</b>	<b>CP Line Description</b>	<b>FY 2004-QTR 4</b>	<b>FY 2003-QTR 4</b>
NCS	Borrowing Losses	0	1,153
<b>Variance:</b>		0	0
<b>TP ID</b>	<b>Trading Partner Name</b>	<b>FY 2003-QTR 4</b>	<b>FY 2003-QTR 4</b>
		<b>Prev. Rpt.</b>	<b>Line item chgs.</b>
9999	Unidentified	0	1,153
	<b>Total</b>	0	1,153
<b>Agency FS</b>	<b>CP Line Description</b>	<b>FY 2004-QTR 4</b>	<b>FY 2003-QTR 4</b>
NCS	Other Costs (without reciprocals)	180	194
<b>Variance:</b>		0	0
<b>TP ID</b>	<b>Trading Partner Name</b>	<b>FY 2003-QTR 4</b>	<b>FY 2003-QTR 4</b>
		<b>Prev. Rpt.</b>	<b>Line item chgs.</b>
1200	Department of Agriculture	177	0
1800	United States Postal Service	17	0
	<b>Total</b>	194	0

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<b>Statement:</b> STATEMENT OF NET COST		<b>Fiscal Year:</b> 2004	<b>Period:</b> QTR 4 - YTD
<b>Entity:</b>	2000 - Department of the Treasury	<b>Reported in:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency FS</b>	<b>CP Line Description</b>	<b>FY 2004-QTR 4</b>	<b>FY 2003-QTR 4</b>
NCS	Buy/Sell Revenue	754	630
<b>Variance:</b>			
		0	0
<b>TP ID</b>	<b>Trading Partner Name</b>	<b>FY 2003-QTR 4 Prev. Rpt.</b>	<b>FY 2003-QTR 4 Line item chgs.</b>
1200	Department of Agriculture	12	0
1300	Department of Commerce	5	0
1400	Department of the Interior	10	0
1500	Department of Justice	104	0
1601	Department of Labor	3	0
1800	United States Postal Service	20	0
1900	Department of State	7	0
2400	Office of Personnel Management	1	0
2800	Social Security Administration	83	0
3600	Department of Veteran Affairs	24	0
4700	General Services Administration	6	0
5000	Securities and Exchange Commission	1	0
5100	Federal Deposit Insurance Corporation	2	0
6000	Railroad Retirement Board	1	0
6800	Environmental Protection Agency	1	0
6900	Department of Transportation	7	0
7000	Department of Homeland Security	43	0
7200	Agency for International Development	20	0
7500	Department of Health and Human Services	41	0

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**Statement:** STATEMENT OF NET COST      **Fiscal Year:** 2004      **Period:** QTR 4 - YTD

**Entity:** 2000 - Department of the Treasury      **Reported in:** MILLIONS      **Decimal Point:** ZERO

8000	National Aeronautics and Space Administration	1	1	1	0
8600	Department of Housing and Urban Development	8	7	7	0
8900	Department of Energy	2	2	2	0
9100	Department of Education	1	2	2	0
9500	Independent and Other Agencies	14	11	11	0
DE00	Department of Defense	337	266	266	0
	<b>Total</b>	754	630	630	0

<u>Agency FS</u>	<u>CP Line Description</u>	<u>FY 2004-QTR 4</u>	<u>FY 2003-QTR 4</u>
NCS	Borrowings Gains	78	0
	<b>Variance:</b>	0	0

<u>TP ID</u>	<u>Trading Partner Name</u>	<u>FY 2004-QTR 4</u>	<u>FY 2003-QTR 4</u> Prev. Rpt.	<u>FY 2003-QTR 4</u> Line item chgs.
1200	Department of Agriculture	76	0	0
7300	Small Business Administration	1	0	0
DE00	Department of Defense	1	0	0
	<b>Total</b>	78	0	0



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<b>Statement:</b> STATEMENT OF NET COST		<b>Fiscal Year:</b> 2004	<b>Period:</b> QTR 4 - YTD
<b>Entity:</b>	2000 - Department of the Treasury	<b>Reported in:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency FS</b>	<b>CP Line Description</b>	<b>FY 2004-QTR 4</b>	<b>FY 2003-QTR 4</b>
NCS	Borrowing Interest and Other Expenses Related to Exchange T	3,699	3,674
<b>Variance:</b>		0	0
<b>TP ID</b>	<b>Trading Partner Name</b>	<b>FY 2004-QTR 4</b>	<b>FY 2003-QTR 4</b>
			<b>Prev. Rpt.</b>
			<b>Line item chgs.</b>
1200	Department of Agriculture	585	0
1300	Department of Commerce	5	0
1400	Department of the Interior	5	0
2700	Federal Communications Commission	52	0
3600	Department of Veteran Affairs	345	0
6900	Department of Transportation	80	0
7200	Agency for International Development	60	0
7300	Small Business Administration	314	0
7500	Department of Health and Human Services	15	0
8300	Export-Import Bank of the United States	219	0
8600	Department of Housing and Urban Development	498	0
9100	Department of Education	1,434	0
9500	Independent and Other Agencies	92	0
9999	Unidentified	0	3,674
DE00	Department of Defense	(5)	0
<b>Total</b>		3,699	3,674

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<b>Statement:</b> STATEMENT OF NET COST		<b>Fiscal Year:</b> 2004	<b>Period:</b> QTR 4 - YTD
<b>Entity:</b>	2000 - Department of the Treasury	<b>Reported in:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency FS</b>	<b>CP Line Description</b>	<b>FY 2004-QTR 4</b>	<b>FY 2003-QTR 4</b>
NCS	Borrowing Interest and Other Revenue (Exchange)	13,609	14,474
<b>Variance:</b>		0	0
<b>TP ID</b>	<b>Trading Partner Name</b>	<b>FY 2004-QTR 4</b>	<b>FY 2003-QTR 4</b>
		<b>Prev. Rpt.</b>	<b>Line item chgs.</b>
1200	Department of Agriculture	3,852	0
1300	Department of Commerce	17	0
1400	Department of the Interior	11	0
1601	Department of Labor	650	0
1800	United States Postal Service	14	0
2700	Federal Communications Commission	343	0
3600	Department of Veteran Affairs	220	0
4700	General Services Administration	151	0
6000	Railroad Retirement Board	171	0
6800	Environmental Protection Agency	2	0
6900	Department of Transportation	48	0
7200	Agency for International Development	6	0
7300	Small Business Administration	516	0
8300	Export-Import Bank of the United States	434	0
8600	Department of Housing and Urban Development	978	0
8900	Department of Energy	105	0
9100	Department of Education	5,775	0
9500	Independent and Other Agencies	131	0
9999	Unidentified	0	14,474
		14,474	14,474

Statement:		STATEMENT OF NET COST	Fiscal Year:	2004	Period:	QTR 4 - YTD
Entity:		2000 - Department of the Treasury	Reported in:	MILLIONS	Decimal Point:	ZERO
DE00 Department of Defense		185	0	0	0	0
Total		13,609	14,474	0	0	14,474

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<b>Statement:</b> STATEMENT OF CHANGES IN NET POSITION		<b>Fiscal Year:</b> 2004	<b>Period:</b> QTR 4 - YTD
<b>Entity:</b>	2000 - Department of the Treasury	<b>Reported in:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency FS</b>	<b>CP Line Description</b>	<b>FY 2004-QTR 4</b>	<b>FY 2003-QTR 4</b>
SCNP	Other taxes and receipts	0	2,477
<b>Variance:</b>		0	0
<b>TP ID</b>	<b>Trading Partner Name</b>	<b>FY 2003-QTR 4</b>	<b>FY 2003-QTR 4</b>
		<b>Prev. Rpt.</b>	<b>Line item chgs.</b>
9999	Unidentified	0	2,477
	<b>Total</b>	0	2,477
<b>Agency FS</b>	<b>CP Line Description</b>	<b>FY 2004-QTR 4</b>	<b>FY 2003-QTR 4</b>
SCNP	Unexpended Appropriations transferred in	280	1,305
<b>Variance:</b>		0	0
<b>TP ID</b>	<b>Trading Partner Name</b>	<b>FY 2003-QTR 4</b>	<b>FY 2003-QTR 4</b>
		<b>Prev. Rpt.</b>	<b>Line item chgs.</b>
1500	Department of Justice	54	0
7000	Department of Homeland Security	7	0
7200	Agency for International Development	1,222	0
9500	Independent and Other Agencies	22	0
	<b>Total</b>	1,305	0

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<b>Statement:</b> STATEMENT OF CHANGES IN NET POSITION		<b>Fiscal Year:</b> 2004	<b>Period:</b> QTR 4 - YTD
<b>Entity:</b>	2000 - Department of the Treasury	<b>Reported in:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency FS</b>	<b>CP Line Description</b>	<b>FY 2004-QTR 4</b>	<b>FY 2003-QTR 4</b>
SCNP	Unexpended Appropriations transferred out	66	5,454
<b>Variance:</b>		0	0
<b>TP ID</b>	<b>Trading Partner Name</b>	<b>FY 2004-QTR 4</b>	<b>FY 2003-QTR 4</b>
		<b>Prev. Rpt.</b>	<b>Line item chgs.</b>
1500	Department of Justice	0	805
7000	Department of Homeland Security	0	4,615
7200	Agency for International Development	2	0
9500	Independent and Other Agencies	64	34
	<b>Total</b>	66	5,454
<b>Agency FS</b>	<b>CP Line Description</b>	<b>FY 2004-QTR 4</b>	<b>FY 2003-QTR 4</b>
SCNP	Appropriation transfers out	42	1,657
<b>Variance:</b>		0	0
<b>TP ID</b>	<b>Trading Partner Name</b>	<b>FY 2004-QTR 4</b>	<b>FY 2003-QTR 4</b>
		<b>Prev. Rpt.</b>	<b>Line item chgs.</b>
7000	Department of Homeland Security	0	1,657
9900	Treasury General Fund	42	0
	<b>Total</b>	42	1,657

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<b>Statement:</b> STATEMENT OF CHANGES IN NET POSITION		<b>Fiscal Year:</b> 2004	<b>Period:</b> QTR 4 - YTD
<b>Entity:</b>	2000 - Department of the Treasury	<b>Reported in:</b> MILLIONS	<b>Decimal Point:</b> ZERO
<b>Agency FS</b>	<b>CP Line Description</b>	<b>FY 2004-QTR 4</b>	<b>FY 2003-QTR 4</b>
SCNP	Other Financing Sources	(9,899)	(20,945)
<b>Variance:</b>		0	0
<b>TP ID</b>	<b>Trading Partner Name</b>	<b>FY 2003-QTR 4</b>	<b>FY 2003-QTR 4</b>
		<b>Prev. Rpt.</b>	<b>Line item chgs.</b>
9900	Treasury General Fund	0	(20,945)
	<b>Total</b>	0	(20,945)
<b>Agency FS</b>	<b>CP Line Description</b>	<b>FY 2004-QTR 4</b>	<b>FY 2003-QTR 4</b>
SCNP	Transfers-in Without Reimbursement	45	39
<b>Variance:</b>		0	0
<b>TP ID</b>	<b>Trading Partner Name</b>	<b>FY 2003-QTR 4</b>	<b>FY 2003-QTR 4</b>
		<b>Prev. Rpt.</b>	<b>Line item chgs.</b>
1500	Department of Justice	18	0
1601	Department of Labor	0	0
2400	Office of Personnel Management	0	0
6900	Department of Transportation	0	0
9500	Independent and Other Agencies	21	0
	<b>Total</b>	39	0

U.S.Department of the Treasury  
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11/18/2004

**Statement:** STATEMENT OF CHANGES IN NET POSITION      **Fiscal Year:** 2004      **Period:** QTR 4 - YTD

**Entity:** 2000 - Department of the Treasury      **Reported in:** MILLIONS      **Decimal Point:** ZERO

<u>Agency FS</u>	<u>CP Line Description</u>	FY 2004-QTR 4	FY 2003-QTR 4
SCNP	Transfers-out Without Reimbursement	83	1,689

**Variance:**

<u>TP ID</u>	<u>Trading Partner Name</u>	FY 2004-QTR 4	FY 2003-QTR 4	FY 2003-QTR 4 Prev. Rpt.	FY 2003-QTR 4 Line item chgs.
1500	Department of Justice	2	75	75	0
1601	Department of Labor	17	0	0	0
7000	Department of Homeland Security	22	1,361	1,361	0
9500	Independent and Other Agencies	0	253	253	0
9900	Treasury General Fund	42	0	0	0
	<b>Total</b>	83	1,689	1,689	0

<u>Agency FS</u>	<u>CP Line Description</u>	FY 2004-QTR 4	FY 2003-QTR 4
SCNP	Imputed Financing Source	714	729

**Variance:**

<u>TP ID</u>	<u>Trading Partner Name</u>	FY 2004-QTR 4	FY 2003-QTR 4	FY 2003-QTR 4 Prev. Rpt.	FY 2003-QTR 4 Line item chgs.
2400	Office of Personnel Management	714	729	729	0
	<b>Total</b>	714	729	729	0

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11/18/2004

<b>Statement:</b>		STATEMENT OF CHANGES IN NET POSITION		<b>Fiscal Year:</b> 2004	<b>Period:</b> QTR 4 - YTD
<b>Entity:</b>	2000 - Department of the Treasury	<b>Reported in:</b>	MILLIONS	<b>Decimal Point:</b>	ZERO
<b>Agency FS</b>	<b>CP Line Description</b>	<b>FY 2004-QTR 4</b>	<b>FY 2003-QTR 4</b>		
CUST	Other Financing Sources		(1,774,352)	(1,696,591)	
<b>Variance:</b>			0	0	
<b>TP ID</b>	<b>Trading Partner Name</b>	<b>FY 2004-QTR 4</b>	<b>FY 2003-QTR 4</b>	<b>FY 2003-QTR 4 Prev. Rpt.</b>	<b>FY 2003-QTR 4 Line item chgs.</b>
1200	Department of Agriculture	190	0	0	0
1400	Department of the Interior	(218)	0	0	0
1601	Department of Labor	1	0	0	0
1900	Department of State	20	0	0	0
2800	Social Security Administration	1	0	0	0
3600	Department of Veteran Affairs	15	0	0	0
4700	General Services Administration	11	0	0	0
6900	Department of Transportation	2	0	0	0
7000	Department of Homeland Security	1	0	0	0
7300	Small Business Administration	1	0	0	0
7500	Department of Health and Human Services	4	0	0	0
8600	Department of Housing and Urban Development	1	0	0	0
8900	Department of Energy	20	0	0	0
9500	Independent and Other Agencies	255	0	0	0
9900	Treasury General Fund	(1,774,656)	(1,696,591)	0	(1,696,591)
<b>Total</b>		(1,774,352)	(1,696,591)	0	(1,696,591)